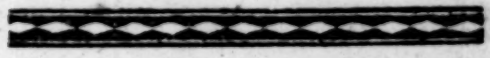


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BY PERMISSION OF THE HONOURABLE
COMMISSIONERS OF EXCISE.



England - 20
A B S T R A C T
OF
C A S E S and D E C I S I O N S
ON
A P P E A L S
RELATING TO THE
T A X on S E R V A N T S.

L O N D O N :

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M,DCC,LXXXI.

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Suffolk. *At a Meeting of the Commissioners for bearing Appeals against the Duty on Servants, at Woodbridge, in the said County, the 26th Day of August, 1778.*

THE Reverend Mr. Humphreys, assessed for John Stephenson, a foot-boy, appealed against the same, and alledged, that the boy is only twelve years of age, is fatherless, and taken by him out of charity, and is employed by him as an errand-boy; that he pays him no wages, only clothes, and boards him; that Mr. Humphreys keeps no horse, that the boy wears no livery, does not wait at table, only two or three times when his master has been at a public dinner, the boy has then waited on his master; that the boy goes on errands, cleans shoes, sharpens knives, sweeps the garden, lights the fire, and does other occasional business in the house.

And on hearing the said appeal, the Commissioners confirmed the said assessment; they being of opinion that he came under the description of a male servant, acting in the capacity of a foot-

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man,

man, upon which the said Mr. Humphreys demanded a Case to be stated specially, which is here stated accordingly, and signed by us the under Commissioners, pursuant to the directions of the act of parliament.

Francis Brooke

Thomas Cartbew

William Ray

23d January, 1779.

WE are of opinion, that the determination of the Commissioners is right.

Mansfield *W. Blackstone*

Wm. de Grey *W. H. Ashburst*

J. Skynner *G. Nares*

H. Gould *R. Perryn*

E. Willes *F. Buller*

C A S E.

1st July, 1778.

The Town of Northampton. } *Upon an Appeal to the Commissioners from a Charge made by the Surveyor of the Duties on Male Servants, the following Case is stated at the Surveyor's Request.*

THE appellant is by trade a grocer, and has a servant-man, whom he hires and pays by the day; and a servant-boy, that he hires and pays

pays by the week, who neither board or lodge in his house, they are principally employed in carrying out goods with horses, which horses are kept principally for the use of the business, in carrying out goods as aforesaid, but are occasionally used for other purposes; both these servants look after the horses, and besides the employment of carrying out goods, are occasionally employed in serving customers in the shop, and going of errands, as well concerning the business of a grocer, as other little matters for the use of their master's family, such as cleaning shoes and knives.

To this charge the appellant hath appealed to the Commissioners, suggesting he ought not to be charged for either of these servants, and the Commissioners have determined that the appellant is not liable to be charged for either, with which determination the Surveyor being dissatisfied; We, therefore, the major part of the Commissioners present at the said appeal, at the request of the Surveyor, have stated and signed this Case, and humbly submit it to the opinion of the Judges, or one of them, whether the appellant ought to be charged with these servants, or not, or either, and which of them.

Robert Trasler, Mayor.

Joseph Clarke.

John Lacey.

1st February, 1779.

WE are of opinion, that the determination of the Commissioners is right.

Mansfield	W. Blackstone
Wm. De Grey	G. Nares
J. Skynner	J. Eyre
H. Gould	R. Perryn
E. Willes	F. Buller

Upon an Appeal to the Commissioners, from a Charge made by the Surveyor of the Duty on Male Servants, the following Case is stated at the Surveyor's Request, pursuant to the Act of Parliament in that Case made and provided.

THE appellant is by trade a draper, and keeps a servant-boy, about the age of fourteen years, who boards and lodges in his master's house, and is chiefly employed to serve in his shop, to carry out parcels, and to go on other errands, and occasionally to clean knives and shoes, but never waits at table, or wears a livery.

To this charge of the Surveyor, the appellant hath appealed to the Commissioners, suggesting that he ought not to be charged for this boy, and
the

the Commissioners have determined, that the appellant is not liable within the true meaning of the act; with which determination the Surveyor is dissatisfied, apprehending the same to be contrary to the true meaning of the statute.

WE, therefore, the major part of the Commissioners present at the said appeal, at the request of the Surveyor, have stated and signed this Case, and humbly submit it to the opinion of the Judges, or one of them, whether the appellant ought to be charged, or not.

Robert Trasler, Mayor

Joseph Clark

John Lacey

1st February, 1779.

WE are of opinion, that the determination of the Commissioners is right.

Mansfield

W. Blackstone

Wm. De Grey

G. Nares

J. Skynner

J. Eyre

H. Gould

R. Perryn

E. Willes

F. Buller

Essex

Essex. *At a Meeting of His Majesty's Commissioners of Land Tax, and Duties on Houses, Windows, and Lights, and Duty on Servants, held at the Bell Inn, in Castle Heddington, within the Hundred of Hinckford, in the said County, on the 27th Day of August, 1778, for hearing and determining the Appeals relating to the Servants, and Windows, &c. before Randolph Elkins, Charles Onley, Edward Pemberton, the younger, Clerks, Josiah Nottidge and Thomas Nottidge, Gentlemen.*

JAMES Marriott, of Twinstead, LL.DD. Henry Sperling, of Great Maplested, Esq; and the Reverend Charles Onley, of Hissled, Clerk, severally appealed to the said Commissioners, upon the following Case, viz.

Whether a gentleman, retaining a man in the capacity of a gardener, at 9s. a week (who does not live or board in the house, but is a cottager in the same parish, with a wife and family) is to be looked upon as a day labourer, or to be charged as a servant, within the late act relating to servants.

The

The Commissioners aforesaid did admit of the above appeal; but Jeremiah Logden, Surveyor of the houses, windows and lights, &c. was dissatisfied with their determination, and desired, the above Case might be referred to the opinion of some, or one of the twelve Judges, or the Barons of the Exchequer.

Randolph Elkins
Edward Pemberton
Josiah Nottidge
Thomas Nottidge

23d January, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

<i>Mansfield</i>	<i>W. Blackstone</i>
<i>Wm De Grey</i>	<i>W. H. Ashburst</i>
<i>J. Skynner</i>	<i>G. Nares</i>
<i>H. Gould</i>	<i>R. Perryn</i>
<i>E. Willes</i>	<i>F. Buller</i>

CASE, *Upon the Appeals of William Dixon, Gent.*

*At a Meeting at the Black Horse, at Skipton,
 on Saturday the 22d Day of August, 1778.
 of Us the Commissioners appointed for putting in Execution in the East Liberty, or
 Wapentake*

Wapentake of Staincliffe, in the West Riding of the County of York, an Act of Parliament made in the Seventeenth Year of His present Majesty, intituled, "An Act, " for granting to His Majesty, a Duty " upon all Servants retained or employed " in the several Capacities therein mentioned," there was produced to Us an Assessment by way of Surcharge, of the 5th Day of July, 1777, to the 25th Day of March, 1778, made upon the said William Dixon, wherein the said William Dixon is charged 15s. for a Groom employed by him; and at this Meeting the said William Dixon, in the Presence of Thomas Wilkinson, the Surveyor for the said Rates and Duties for the said Wapentake, appealed against the Surcharge, alledging, that the Servant so charged is generally employed as a Husbandman, the said William Dixon having in his own Hands and Occupation Land of the Value of 40l. per Annum and upwards, and no other Servant to work or manage the same, but admits that occasionally, he dresses his Horses, cleans his Stirrups. And upon hearing what was alledged by the said Appellant, and Surveyor, We,

a Majority of the said Commissioners are of Opinion, the said William Dixon is not liable, his Servant being (bona fide) employed in Husbandry, therefore discharge the Surcharge ; but the Surveyor not being satisfied, requested a Case, of which the above is a true State.

John Alcock	John Mason
William Wainman	J. Tennant
John Debane	Matt Wilson
C. Knowlton	Tho. Brown
David Swale	Hugh Tillotson

1st February, 1779.

WE are of opinion, that the determination of the Commissioners is right.

Mansfield	W. Blackstone
Wm. De Grey	W. H. Ashburst
J. Skynner	G. Nares
H. Gould	R. Perryn
E. Willes	F. Buller

CASE, on the Appeal of John Tennant, Thomas Brown, Thomas Wilkinson, and Peter Brown, Esqrs. for a Huntsman belonging to a Subscription Hunt within the Wapentake of Saintcliffe.

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A T

AT a Meeting at the Black Horse in Skipton, in the West Riding of the County of York, on Saturday the 22d day of August, 1778, of Us the Commissioners for putting in execution in the said Riding, an act of parliament made in the seventeenth year of the Reign of His present Majesty King George the Third, intituled, "An act, " for granting to His Majesty a duty upon all " servants retained or employed in the several " capacities therein mentioned," there was produced to Us an assessment by way of surcharge, from the 5th day of July, 1777, to the 25th of March, 1778, made upon the said John Tennant, wherein the said John Tennant is charged 15s. for a huntsman employed by him, and the aforesaid persons concerned in the subscription hunt; and at this meeting the said John Tennant, in the presence of Thomas Wilkinson, Surveyor of the said rates and duties for the said wapentake, appealed against the said surcharge, alledging, that it is not provided for by the said act that no one is bound to return him as his servant, or can be, or the other persons concerned in such hunt, all return him jointly as the servant of all.

And upon hearing what was allowed by the said Appellant, and Surveyor, We, a majority of the

the said Commissioners, are of the same opinion with the appellant, and discharge the said surcharge; it appearing to us there is no power under the said act for enforcing or levying the same tax. The Surveyor not thinking with the majority, requested it to be made a Case, of which the aforesaid is a true state.

John Alcock

William Dixon

William Wainman

J. Mason

John Debane

Matt Wilson

C. Knowlton

Hugh Tillotson

David Swale

23d January, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

Mansfield

W. Blackstone

Wm. De Grey

W. H. Ashurst

J. Skynner

G. Nares

H. Gould

R. Perryn

E. Willes

F. Buller

At a Meeting of the Commissioners acting in and for the Division of New Brentford, for bearing and determining Appeals upon Land Tax, the Duties upon Houses, Windows or Lights, and the Duty upon Ser-

vants, granted by an Act of Parliament of the Seventeenth Year of His present Majesty, at the Three Pigeons in New Brentford, on Tuesday the 25th of August, 1778.

Present. John Drinkwater, Stephen Cole, *Esqrs.*
Elisha Dobree, *Gent.*

John William Brooks, of Hounslow, in the parish of Heston, within the division of New Brentford aforesaid, in the county of Middlesex, on behalf of his mother Martha Brooks, who keeps the King's Head Inn, in Hounslow, appealed against the assessment for the said parish in respect of the duty on servants, wherein she is charged for a gardener, and admitted that she did, and now does employ one Zachariah Clarke, to take care of her garden, and to find plants, seeds, tools, and every thing proper for the culture of her garden, for which she pays him five pounds per annum; but that the said gardener is employed by different persons in gardening and various occupations, and is not employed in the garden more than thirty-five days in the year. And on hearing the said appeal, the major part of the Commissioners present were, and are of opinion, that the appeal of the said Mary Brooks should
be

be allowed, and that she is not liable to be charged for such gardener, within the intent and meaning of the said act.

But Mr. John Moone, the Surveyor, on behalf of the Crown, being present, and declaring himself dissatisfied with the determination of the said Commissioners, alledging, that by the following clause in the said act of parliament, the said appellant ought to be charged for the said gardener, and pay the tax assessed on her accordingly, under the following proviso in the said act.

“ Provided, &c. and that the duty hereby granted for every gardener retained or employed by any person or persons who shall contract for the keeping of any garden or gardens, shall be paid by the person or persons for whose use, and in whose garden such gardener shall be employed.”

WE, the Commissioners present at the said appeal, at the request of the said Surveyor, do hereby specially state, sign and deliver the above-mentioned case to the said Surveyor, to be by him transmitted to one of the Justices of the Court of King's Bench, or Common Pleas, or to one of the Barons of the Court of Exchequer, for the opinion of the said Justice or Baron thereupon to be

be subscribed thereto, pursuant to the said statute in that case made and provided. And we do hereby humbly certify the same to him accordingly: Witness our hands the day and year before-mentioned.

John Drinkwater

Stephen Cole

Elisba Dobree

1st February, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

Mansfield

G. Nares

Wm. De Grey

J. Eyre

J. Skynner

R. Perryn

W. Blackstone

F. Buller

Upper Division of
Lath Scray, in the
County of Kent.

} *At a Meeting of the Commissioners
for bearing and determining Appeals
against an Act of Parliament of the
Seventeenth Year of the Reign of His present
Majesty, intituled, "An Act, for granting
" to His Majesty a Duty upon all Servants
" retained or employed in the several Capa-
" cities therein mentioned, within and for
" the said Division, the 2d Day of Sep-
" tember, 1778."*

GEorge Gere Elwick, of the parish of Bredgar,
within the said division, Gent. is seized of
a small

a small farm, consisting of a messuage, barn, stable, and sixteen acres of land, in Bredgar aforesaid, he occupies the same himself, and tills and manures the land; and in the assessment for the servants duty within the said parish, is charged by the assessors for William Lucas, his servant, who is therein stiled foot-boy and gardener; the said William Lucas is seventeen years of age, is employed by the said George Gere Elwick, in ploughing and harrowing the said land, looking after cows, churning of butter, and in all other husbandry matters relative to the said farm; he has no livery, and does not wait at table, nor clean knives and forks, nor rides out with his said master; he is employed by the said George Gere Elwick, in cleaning boots and shoes, and going with messages and errands, and in working in his garden when he has time, but does not do the principal work in such garden, for which other persons are employed by the said George Gere Elwick; the said servant is also employed in looking after the riding-horse of the said George Gere Elwick, which said horse is employed in ploughing and harrowing the said land, and drawing a cart. WE, the said Commissioners upon hearing the said case, have determined, that the said George Gere Elwick, ought to be charged for.

for the said William Lucas, as a servant retained or employed by him in some one or other of the capacities mentioned in the said act, jointly with the husbandry business. And the said George Gere Elwick, being dissatisfied with our determination, and alledging, that the said William Lucas, is a servant by him retained or employed (bona fide) for the purposes of husbandry, and that he should not retain in his service any male servant, unless he had husbandry business to employ him upon, hath required us the said Commissioners to state the case specially, for the opinion of the Judges thereon, and we have stated the same accordingly. Given under our hands the day and year above written.

Edward Craford

Edward Dering

J. Symmonds

J. Hinde

J. T. Barling

1st February, 1779.

WE are of opinion, that the determination of the Commissioners is right.

Mansfield

Wm. De Grey

J. Skynner

H. Gould

E. Willes

3d September, 1778.

Wakefield. *At a Meeting of the Commissioners held here
this Day for bearing and determining of
Appeals upon " An Act of Parliament
" for granting to His Majesty a Duty
" upon all Servants retained and em-
" ployed in the several Capacities therein
" mentioned."*

SAmuel Harpur, of Heath, Esq; was charged by the Surveyor, under the said act, for a servant employed by him in the capacity of a Gardener, against which surcharge the said Mr. Harpur appealed, and upon hearing what was alledged by him, and the Surveyor aforesaid, it appeared to us the Commissioners then present, that the said gardener agreed to keep the appellant's garden in order at a stipulated sum a year, and that he came to work therein whenever he thought it necessary; that he was besides employed by one or more different persons for the same purpose; and that he occasionally worked in gardens at several other places as a day labourer. Whereupon the said Commissioners being of opinion that the said Mr. Harpur was not chargeable with the duty in respect of the said gardener, did allow of the said appeal against
C the

the said charge: All which, at the request of the said Surveyor, We, the major part of the said Commissioners then present, do hereby state and certify.

H. Zench

P. Milnes

M. Brino

W. Sergeantstone

M. Mande

1st February, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

Mansfield

G. Nares

W. De Grey

J. Eyre

J. Skynner

R. Perryn

W. Blackstone

F. Buller

Hertfordshire. At a Meeting of the Commissioners for bearing Appeals at the Skire House at Hertford, September 5th, 1778.

RObert Brooke, Esq; at the said Meeting, appealed against a surcharge made on him by Mr. Clarke, the Surveyor, for James Cook, as a gardener, and alledged, that he the said James Cook, is not a gardener, but only a day labourer, and does sundry other sorts of work in the husbandry

bandry way, besides working in the garden ; and that his coachman John Day, prunes the trees, and does all the capital work in the garden, for which he gives him a Guinea a year, over and besides his wages as coachman, and has done the same for nine years last past. And that the said James Cook is only a labourer, and paid by the week. We the Commissioners are of opinion, that the said Robert Brooke ought not to be charged for the said James Cook, as a servant within the meaning of the late act of parliament. All which, at the request of the said Surveyor, We the said Commissioners do hereby state and certify.

G. Prescot

W. Baker

A. Warren

1st February, 1779.

WE are of opinion, that the determination of the Commissioners is right.

Mansfield

W. Blackstone

W. De Grey

G. Nares

J. Skynner

J. Eyre

H. Gould

R. Perryn

E. Willes

F. Buller

Hertford.

*Hertfordshire. At a Meeting of the Commissioners
for hearing Appeals at the Shire House
in Hertford, September 5th, 1778.*

Michael Harvey Breton, Esq; at the said meeting, appealed against a surcharge made on him by Mr. Clarke, the Surveyor, for Richard Biggs, as a gardener; to which the said Mr. Breton objected, asserting that the said Richard Biggs is only a day labourer, and paid by the week, and does any other work he is set about, as well as in the garden; and the appellant has no regular gardener.

We the Commissioners are of opinion, that the said Michael Harvey Breton, ought not to be charged for the said Richard Biggs, as a servant within the meaning of the said act: All which, at the request of the Surveyor, We the said Commissioners do hereby state and certify.

G. Prescott

W. Baker

A Warren

23d January, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

Mansfield

W. H. Ashburst

W. De Grey

W. Blackstone

J. Skynner

G Nares

H. Gould

R. Perryn

E. Willes

F. Euler

Dorset } *At a Meeting of the Commissioners*
 Dorchest. Divⁿ. } *for hearing and determining of Ap-*
 peals on the Servants Tax, for the
 said Division, on the 29th Day of
 August, 1778.

THE Rev. Mr. Cutting, of Wyke Regis, in the division, appealed against being charged with Robert Priched, whom he hired in husbandry, only to take care of his glebe, and tythe which he took in kind; the said servant hath also been employed in the garden occasionally, and to look after the appellant's horse, but never in waiting at table, or other domestic affairs; and was it not for the benefit of his service in looking after the appellant's tythe and glebe, he, the appellant, would not have kept him, or any other man servant. And the said servant hath been hired by the week, at four shillings per week, from the year 1774, and lodged and dieted at the said appellant's house; but We. the said Commissioners were, and are of opinion, that the said Mr. Cutting ought to be charged for the said servant; and therefore did not relieve him, who being dissatisfied with our determination, requested a state of the case to be transmitted to one of His Majesty's Justices of the Court of King's Bench, or Common Pleas, or to one of the Barons of the Court of

of Exchequer : We do hereby humbly certify the same accordingly. Witness our hands.

William Templeman

Thomas Gould

1st February, 1779.

WE are of opinion, that the Determination of the Commissioners is right.

Mansfield *W. Blackstone*

W. De Grey *G. Nares*

J. Skynner *J. Eyre*

H. Gould *R. Perryn*

E. Willes *F. Buller*

Dorset. } *At a Meeting of the Commissioners*
 Same Division. } *for hearing and determining Appeals*
 on the Servants Tax for the said
 Division, the 29th of August, 1778.

MR James Champagne, of Melcombe Regis, in the said division, wine-merchant, appeals against being charged with Thomas Peters, whom the appellant employs as a porter, in his business of a wine merchant, and also in washing bottles and casks. The appellant also employs his servant in domestic affairs, in waiting at table, and cleaning knives and forks ; and also in looking
 ing

ing after his horse. But the appellant would not take him, was it not for the benefit of his labour and service in his said business of a wine-merchant. We the said Commissioners were, and are of opinion, that the said James Champagne, ought to be charged in respect of his said servant; and therefore did not relieve him; who being dissatisfied with our determination, requested a state of the case to be transmitted to one of His Majesty's Justices of the Court of King's Bench, or Common Pleas, or to one of the Barons of His Majesty's Court of Exchequer. We do humbly certify the same accordingly. Witness our hands.

William Templeman
Thomas Gould

23d January, 1779.

WE are of opinion, that the determination of the Commissioners is right.

<i>Mansfield</i>	<i>W. Blackstone</i>
<i>Wm. De Grey</i>	<i>W.H. Ashburst</i>
<i>J. Skynner</i>	<i>G. Nares</i>
<i>H. Gould</i>	<i>R. Perryn</i>
<i>E. Willes</i>	<i>F. Buller</i>

Dorset

Dorset, } *At a Meeting of the Commissioners for*
 Dorcheſt. Div. } *hearing and determining of Appeals*
on the Servants Tax for the ſaid
Division, the 29th Day of Auguſt,
1778.

MR. Stephen Iſles, of Piddle-Hinton in the ſaid diviſion, appeals againſt being charged and aſſeſſed for payment of 15s. for his ſervant Thomas Harris, who is employed in the winter ſeaſon in the malting buſineſs, and in the ſummer in huſbandry, but looks after the appellants horſe and garden all the year, and lives in the houſe as a yearly ſervant; but We the ſaid Com-miſſioners from a ſtate of the above caſe, were, and are of opinion, that the ſaid Stephen Iſles, ought to be charged in reſpect to the above ſervant; and therefore did not relieve him; who being diſſatisfied with our determination, requested the ſtate of the caſe to be tranſmitted to one of His Maſteſty's Juſtices of the Court of King's Bench, or Common Pleas, or to one of the Barons of His Maſteſty's Court of Exchequer. We do hereby humbly certify the ſame accordingly. Witneſs our hands.

William Templeman
Thomas Gould

W E

23d January, 1779.

WE are of opinion, that the determination of the Commissioners is right.

<i>Mansfield</i>	<i>W. Blackstone</i>
<i>Wm. De Grey</i>	<i>W. H. Ashburst</i>
<i>J. Skynner</i>	<i>G. Nares</i>
<i>H. Gould</i>	<i>R. Perryn</i>
<i>E. Willes</i>	<i>F. Buller</i>

September 1st, 1778.

Bicester, } *At a Meeting of the Commissioners for*
 Oxfordshire. } *bearing and determining Appeals on*
the Tax on Servants.

AN appeal was made to the Commissioners from the charge made by the Surveyor. The following case is stated at the request of Francis Penrose, of Chesterton, in the county of Oxford.

About ten years ago a poor man died, of the parish of Chesterton, and left a widow and four children; sometime after the widow married again, and the children were thrown on the parish; a parish-meeting being called, in order to consider of the most proper method to dispose and take care of them, it was then proposed, as the eldest boy was old enough to be bound an

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apprentice, it should be done. On being asked, every farmer of the parish refused taking him, except the aforesaid Francis Penrose, who was willing to take him; he was accordingly bound apprentice to him by the church-wardens and overseers of the poor, which binding was confirmed by the Justices.

This apprentice has been employed in waiting at table, and other offices belonging to a footman. On this account the Surveyor thought he ought to be charged, and charged him accordingly. And the aforesaid Francis Penrose has appealed, imagining he is exempted from the duty, on his being an apprentice placed on him by the Magistrates and parish-officers, by virtue of powers vested in them by acts of parliament.

The Commissioners have determined, that the appellant is liable to be charged for this male-servant.

We, therefore, the major part of the Commissioners present at the said appeal, at the request of the said Francis Penrose, have stated and signed this case, and humbly submit it to your Lordships opinion, whether the same ought to be charged, or not.

J. Dashwood

J. R. Greenbill

23d January, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

<i>Mansfield</i>	<i>W. Blackstone</i>
<i>Wm. De Grey</i>	<i>W. H. Ashburst</i>
<i>J. Skynner</i>	<i>G. Nares</i>
<i>H. Gould</i>	<i>R. Perryn</i>
<i>E. Willes</i>	<i>F. Buller</i>

Perthore Upper
Division, in the
County of Wor-
cester.

*At a Meeting of the Commissioners
for hearing and determining Ap-
peals against the Taxes on Servants,
September 8, 1778.*

THE reverend Mr. Griffith Griffiths, appeals to a surcharge made on him by Walter Woodcock, jun. Surveyor, for Edward Surnam, a groom.

Mr. Griffiths is rector of the parish of Eckington, in the said division; he collects his tythes, and occupies the glebe lands, and other lands of the value of

He keeps, and did keep during the last year, a chaise and a riding horse, which he makes use of,

and which he occasionally, as well as his chaise-horse, works in his team. His servant, Edward Surman, was hired to him as a husbandman, and works chiefly in husbandry, but looks after the chaise and riding horse, together with other horses. He occasionally attends, or has attended, his mistress when they ride out, and has carried his mistress behind him on horseback. Mr. Griffiths hath no other servant charged with the duty on servants.

On hearing the said appeal, We are of opinion that Mr. Griffiths is not chargeable for the said servant; but the Surveyor, being dissatisfied with our determination, required the case to be stated, and signed by us, to be by him transmitted to one of the Justices of the Court of King's Bench or Common Pleas, or to one of the Barons of the Court of Exchequer, for an opinion thereupon. We have accordingly thus stated and signed the same. Dated the day and year aforesaid.

J. Dineley
H. Wigley
Jas. Brooke

1st February, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

Mansfield	W. Blackstone
Wm. De Grey	G. Nares
J. Skynner	J. Eyre
H. Gould	R. Perryn
E. Willes	F. Buller

Perlhore, same }
Division & Co. }

At a Meeting of the Commissioners for bearing and determining Appeals against the Tax on Servants, on the 8th of September, 1778.

MR. Benjamin Bedford, appealed to a surcharge made on him by Walter Woodcock, jun. for Benjamin George, and James Ward, grooms.

Mr. Bedford lives in the parish of Burlington, and occupies his own estate, of the value of between 100l. and 150l. a year; that his father-in-law, Joseph Hurt, of Perlhore, keeps a two-wheel chaise, at his the said Bedford's house; said Mr. Bedford

Bedford uses the chaise when he pleases, without interruption, and draws the said chaise with a cart-horse, occasionally used in his team.

That he keeps a hackney-horse, which is the property of his said father-in-law, and which he rides out journies on business ; which said horses are groomed sometimes by Benjamin George, his carter, who is principally employed in husbandry, and was hired for that purpose, and sometimes by James Ward, who was also hired, and is employed to work in husbandry, drive plough, and go on errands ; and that the said chaise has been kept in same manner for four years.

On hearing the said appeal, we are of opinion, that Mr. Benjamin Bedford is not chargeable for the said servants ; but the Surveyor being dissatisfied with this our determination, required the case to be stated and signed by us, to be by him transmitted to one of the Justices of the Court of King's Bench, or one of the Barons of the Exchequer, for an opinion thereupon. We have accordingly thus stated and signed the same, dated the day and year aforesaid.

J. Brooke

H. Wigley

J. Dineley

WE are of opinion, that the determination of the Commissioners as to Benjamin George, is right; and as to James Ward, is wrong.

Mansfield

W. De Grey

J. Skynner

H. Gould

Perlhore, } *At a Meeting of the Commissioners for*
 same Div. } *bearing and determining of Appeals*
 } *against the Tax on Servants, the 8th*
 } *of September, 1778.*

MR. Edward Surman appealed to a surcharge made on him by Walter Woodcock, jun. Surveyor, for William Davis, groom.

Mr. Edward Surman is a farmer and freeholder in the said division, who bred a horse, and in August last, the horse being four years old, he entered and ran him for the freeholder's plate, given by Lord Foley, and the said servant was retained and employed by the said Edward Surman, as a servant in husbandry, for by far the greatest part of his time, but occasionally, with other servants, fed and watered the said horse.

On

On hearing the said appeal, we are of opinion, that Mr. Edward Surman is not chargeable for the said servant ; but the Surveyor being dissatisfied with this our determination, required the case to be stated, and signed by us, to be by him transmitted to one of the Justices of the Court of King's Bench, or one of the Barons of the Exchequer, for an opinion thereupon. We have accordingly thus stated and signed the same, dated the day and year aforesaid.

J. Brooke

H. Wigley

J. Dineley

1st February, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

Mansfield *W. Blackstone*

W. De Grey *G. Nares*

J. Skynner *R. Perryn*

H. Gould *F. Buller*

E. Willes *J. Eyre*

At

*At a Meeting appointed by the Commissioners
for putting in Execution a certain Act of
Parliament, relating to the Duty on all
Servants retained or employed in the
several Capacities therein mentioned, held
at Hexham, in the County of Northumber-
land, for Tyndall Ward, 12th of Sep-
tember, 1778.*

THERE were produced to us by way of sur-charge, various assessments on several people in the town of Hexham, who have for many years kept horses, and employed a person by the week to take care of them, who generally had the care of five or six, one of them employs an ostler from a public house, and were all separately rated for one servant. At this meeting the several people so surcharged, appealed, alledging that a person so hired and employed, especially the ostler by the week, was not a servant within the meaning of the act, and that they could not be so severally rated for the same person. We the Commissioners present, whose names are hereunto subscribed, were of opinion, they were not chargeable with a servant ; with which determination, Mr. Heron, the Sur-
E veyor,

veyor, declared his dissatisfaction, and desired that the above case might be specially stated. And at the said meeting, several gentlemen in the said county who have deputations from lords of manors as game-keepers, and are regularly enrolled at the general quarter sessions for the said county, appealed from the assessments made upon the said lords of manors for the said gentlemen game-keepers; upon which appeal, We the Commissioners present were of opinion, that the said gentlemen, considered as game-keepers, did not come within the meaning of the act, as menial servants, therefore not rateable: With which determination the Surveyor of the said duty was dissatisfied, urging, that in the terms of the act, all game-keepers are rateable, without distinction, or exception; and that therefore in their present capacities as game-keepers, could have no pretence to any exemption.

And at the said meeting there was an appeal from a surcharge of a game-keeper, to Mr. Allgood, alledging that he was hired only by the day, during the sporting season, as an assistant to the game-keeper, who is returned and rated, and that

that there could not be more than one game-keeper appointed for a manor. With which appeal, We the said Commissioners concurred; but the said Surveyor was not of that opinion, and desired the same to be specially stated.

We the said Commissioners present at the said several appeals, have accordingly, at the request of the said Surveyor, specially stated the above cases, with our determinations thereon; and humbly beg the opinion of their lordships the Judges, for our further directions in the above, and in such cases as may hereafter come before us.

Geo. Busby

J. Dawson

1st February, 1779.

We are of opinion, that the determination of the Commissioners is right.

Mansfield

E. Willes

Wm. De Grey

W. H. Ashurst

J. Skynner

G. Nares

H. Gould

F. Buller

Borough of }
Sudbury,
Suffolk.

At a Meeting of the Commissioners for putting in Execution an Act made in the Seventeenth Year of His Majesty's Reign, for laying a Duty on Servants, held the 28th Day of August, 1778, and from thence by several Adjournments to the 22d Day of September following.

MEssrs. Joseph and William Oliver, upholsterers and cabinet-makers, appealed to the assessment made by the assessors, of the parish of St. Peter, in the said borough, of one servant, which they kept from July 5, 1777, to March 25, 1778; and which servant they kept on account of the said business, and is employed in the said business, though he does look after a horse which is kept on account, and employed in the said business; and the said servant and horse are employed in carrying out goods with the cart, and other ways; and the said servant may, when there has been customers to dinner, have assisted in waiting at table; and therefore the majority of the Commissioners present the 28th day of August, relieved them; but Daniel Penning, the Surveyor, being present was dissatisfied with that determination

tion, and requested a case to be stated, which We have done as above, Witness our hands the day last mentioned.

Chaplin Holman

Thomas Burkitt

John Addison

John Gainsborough

William Stammers

1st February, 1779.

WE are of opinion, that the determination of the Commissioners is right.

Mansfield

W. Blackstone

Wm. De Grey

G. Nares

J. Skynner

J. Eyre

H. Gould

R. Perryn

E. Willes

F. Buller

Borough of }
Sudbury. }

At a Meeting of the Commissioners for putting in Execution an Act of Parliament, made in the Seventeenth Year of His Majesty's Reign, for laying a Duty on Servants; held August 28, 1778, and from thence, by several Adjournments, to September 22 following.

Mr.

MR. John Griggs, grocer and draper, appeared to the assessment, made by the assessors of the parish of All Saints, upon him, of one servant, which he kept from July 5th, to March the 25th last past, and which servant he kept as a shopman to attend his customers, and do the necessary business of his shop; and though he may, when the customers of his said shop have dined at his house, have called his said servant to assist in waiting at his table, or upon occasion to lead out a horse; but he does not look after his horses, he employing a day labourer for that purpose, and therefore the majority of the Commissioners present, the 28th day of August, relieved him; but Daniel Penning, the Surveyor, being present, was dissatisfied with their determination, and requested a case to be stated, which We have done as above, as witness our hands the day last mentioned.

Thomas Burkitt

John Addison

John Gainsborough

William Stammers

Chaplin Holman.

1st February, 1779.

WE are of opinion, that the determination of
the Commissioners is right.

Mansfield W. Blackstone

Wm. De Grey G. Nares

J. Skynner J. Eyre

H. Gould R. Perryn

E. Willes F. Buller

Borough of } *At a Meeting of the Commissioners for*
Sudbury. } *putting in Execution an Act made in*
 } *the Seventeenth Year of His Majesty's*
 } *Reign, for laying a Duty on Servants,*
 } *held the 28th Day of August, 1778,*
 } *and from thence, by several Adjourn-*
 } *ments, to the 22d Day of September*
 } *following.*

MR. Joseph Downs, surgeon and apothecary,
appealed to the assessment, made by the
assessors of the parish of St. Peter, in the said
Borough, for charging him with one servant from
July 5th, 1777, to Lady-Day, 1778. It appear-
ed that he, the said Joseph Downs, kept the said
servant

servant on account of his business ; that he beats the mortar, and did other business in his shop and laboratory ; that he also looked after the horses employed in his business, and also occasionally waited at table, and therefore the majority of Commissioners, present the said 28th day of August, relieved him : But Daniel Penning, the Surveyor being present, was dissatisfied with that determination, and requested the case to be stated, which We have done, as above. Witness our hands the day last above-mentioned.

Thomas Burkitt

John Addison

Chaplin Holman

John Gainsborough

William Stammers

1st February, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

Mansfield

W. Blackstone

Wm. De Grey

G. Nares

J. Skynner

J. Eyre

H. Gould

R. Perryn

E. Willes

F. Buller

Salop.

Salop 3d } *At the Appeal concerning the Duty on*
 Division. } *Servants, held at Wellington, in and*
for the Hundred of Bradford South,
within the Division aforesaid, the 19th
Day of September, 1778.

MR. John Doughty, of Wellington, aforesaid, apothecary, was charged by Harry Rainsford, the Surveyor, with the said duty for a servant-boy, whom the said John Doughty keeps, and employs generally to wait in his shop, and to do the business thereof, and sometimes take his horse to the ground, to fetch him back into the stable, and otherwise to look after him; which horse is generally made use of by the said John Doughty, in his way of business, and sometimes for other purposes, as occasion requires.

Mr. Thomas Collier, of Newport, in the hundred aforesaid, grocer and ironmonger, was also charged by the said Surveyor with the same duty, for a servant-boy who doth not sleep in Mr. Collier's house, but is occasionally employed by the said Thomas Collier, sometimes to carry his goods in his way of trade to his customers, and other

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times

times to look after and take care of his horse, which horse is generally used by the said Thomas Collier in his business, and for other purposes as he wants him.

And, We the Commissioners then assembled, for hearing appeals as aforesaid, disallowed the said charges so made by the Surveyor for the said servants, and ordered the said John Doughty, and Thomas Collier, discharged of the duty: With which judgment, and order of Us the said Commissioners, the said Surveyor Harry Rainford, was dissatisfied, and required the cases, upon which the questions arose, to be specially stated. We the said Commissioners, whose names are hereunto subscribed, have therefore stated and signed these cases, for the opinion of the Judges, at the Courts of Westminster, or some of them. Dated 24th September, 1778.

Edward Bludde

Edward Pemberton

Stephen Panting

1st February, 1779.

WE are of opinion, that the determination of the Commissioners is right.

*Mansfield**W. Blackstone**W. De Grey**G. Nares**J. Skynner**J. Eyre**H. Gould**R. Perryn**E. Willes**F. Buller*

C A S E.

MR. John Kirby, of Catherick, in the division of Hang East, in the North Riding of the county of York, is a school-master, and takes boys into his house to board and educate, in order thereby to earn a livelihood, and profit to himself.

The said Mr. Kirby having a man-servant, whose name he did not deliver into the assessor, under the act of parliament, the Surveyor of the windows in the said division, charged Mr. Kirby, by way of surcharge, as being liable to the duty for such servant, and alledged, upon the appeal

F 2

before

before the Commissioners of the land-tax, acting in the said division, that he had seen the said servant serve his said master in the capacity of groom, or stable-boy, by leading his horse out of his said master's stable, and waiting until he mounted him.

But it appeared unto the said Commissioners, from the examination, on oath, of the said Mr. Kirby, that the said servant was retained or employed by him (bona fide) for the purpose of his calling as a school-master, to clean the school, the boys shoes, heat the oven, brew liquor, and to work in husbandry, and for no other purpose.

They determined the said Mr. Kirby was over rated by such surcharge. The Surveyor declared himself dissatisfied with this determination. The said Commissioners have stated specially, the case upon which the question arose, together with their determination thereupon, as witness our hands, the 10th day of November, 1778.

Charles Pickering
Samuel Wratber
Francis Fothergill

1st February, 1779.

WE are of opinion, that the determination of the Commissioners is right.

Mansfield	W. Blackstone
Wm. De Grey	G. Nares
J. Skynner	J. Eyre
H. Gould	R. Perryn
E. Willes	F. Buller

County of } *At a Meeting of the Commissioners for the*
 Warwick. } *Hundred of Hemlingford, in said*
 County of Warwick, held at Birming-
 ham, in the said County, the 31st Day
 of December, 1778.

ON an appeal against a surcharge made by the Surveyor for taxes, upon Thomas Hurd, for the sum of one pound ten shillings, for Jonathan England, as a groom employed by him betwixt Midsummer, 1777, and Lady-Day, 1778; it appeared to the Commissioners that Thomas Hurd was a tradesman, draper and factor, in the town of Birmingham, in the said county; and that the said Jonathan England was employed as
 a por-

a porter and packer for the said Thomas Hurd by the week, at 9s. per week, in his trade or business; the said Jonathan England lived and lodged in a distinct house from the said Thomas Hurd. A horse was kept by the said Thomas Hurd, which was principally used by him during that time in his business as a draper and factor; but the said horse was occasionally taken by him for other purposes, and that the horse, during a great part of the above time, was at grass, and during the remainder of the said time was taken care of by the said Jonathan England; under which circumstances We, the said Commissioners, were of opinion, that the said Thomas Hurd ought not to be charged for the said Jonathan England, and have therefore (at the request of the Surveyor) humbly submitted this case to the opinion of the Judges, and stated it as above for that purpose.

R. Geast

Wm. Inge

T. Carles

Owen Phillipps

11th February, 1779.

W E are of opinion, that the determination of
the Commissioners is right.

W. De Grey

J. Skynner

H. Gould

E. Willes.

Durham, } *At a Meeting, held in and for the*
Stockton Ward } *said Ward, the 2d of September,*
1778, before us, whose Names are
hereunto subscribed, being the Com-
missioners acting in the said Ward,
for putting in Execution the Act
lately passed, for granting His
Majesty a Duty on all Male Ser-
vants, &c. the said Meeting being
appointed for bearing Appeals, as
the said Act directs.

David Burton, of Eglescliffe, in the said
Ward, Esq; appeals from a surcharge made
upon him by the assessors in that township, by their
having added to the list he delivered to them the
name of Thomas Brown, as a servant retained
and

and employed by him, the said appellant, in the capacity of a postillion; he, the said appellant, alledging that the said Thomas Brown was not his hired servant within the intent and meaning of the said act, at any time between the 5th day of July, 1777, and the 25th of March, 1778.

Upon hearing of which appeal, in the presence of the said appellant, and of the Surveyor and assessor, We, the said Commissioners, have thought proper to confirm the said surcharge, it being our opinion that the said Thomas Brown is a servant rateable under the said act. And We are also of opinion, that the said appellant did not wilfully omit inserting the name of the said Thomas Brown in the said list by him delivered in, and that such surcharge was not falsely and maliciously made by the said assessors.

The said appellant, apprehending the determination so by us made to be contrary to the true intent and meaning of the said act, hath declared himself dissatisfied therewith, and requested us to state specially, and sign the case; upon which this question arose, and to cause the same
to

to be delivered to him, the said appellant, to be by him transmitted to one of the Justices of the Court of King's Bench, or Common Pleas, or to one of the Barons of the Court of Exchequer, as the said act directs; and the following is a true state of the case as it appears to us.

C A S E.

THE above-named Thomas Brown, who is an inhabitant of Yarm in Yorkshire, where he has lived with his wife and family for about twenty years last past; gets his livelihood sometimes by working there as a porter, but chiefly by working as a day labourer in husbandry for several persons in that neighbourhood, in which capacity the said Brown is frequently employed by the said Mr. Burton, the appellant; who, being far advanced in years, and frequently confined by the gout for several months together, has not for several years last past retained or kept any servant in his family in the capacity of a postillion; but whenever he wanted one, and the said Brown not otherwise engaged, he has always

G

hired

hired the said Thomas Brown by the day to drive his chaise, and paid him the same wages as the said Brown received of the appellant and others for his labour in husbandry; and the said Brown always wore a livery-jacket belonging to the appellant when he drove his chaise; and that, between the said 5th of July, 1777, and the 25th of March, 1778, the appellant never retained or employed the said Thomas Brown as his servant in any capacity, save as others employed him as a day labourer in husbandry, and occasionally to drive his post-chaise, for which the appellant always paid him the usual day's wages as above-mentioned; and the said Brown, not being under any controul or command from the appellant, engaged himself to go to work, for whom, and when he thought proper; and sometimes he has been hired by others, as well as the appellant, to drive their post-chaise; and it has several times happened, that when the appellant wanted a postillion, and the said Brown has been engaged at work for any other, the said appellant was obliged to hire another day labourer to drive his chaise instead of the said Brown.

Upon

Upon the whole, We think that the appellant is rateable for the said Brown, as his servant, under the description of the said act; and We do therefore confirm the said surcharge.

As witness our hands the day and year above-written.

G. Sutton

Ralph Ord

J. Davison

11th February, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

W. De Grey

J. Skynner

H. Gould

E. Willes

Hundred of
Moreton, in
the County
of Bucks.

At a Meeting of the Commissioners for bearing and determining Appeals against the Tax on Servants within and for the said Hundred, the 21st Day of August, 1778.

THAT Francis Sykes, Esq; of Basselden, within the said Hundred, keeps one head

gardener, who is hired by the year, and lodges and lives in his house: And he also employs sometimes four, five, or six other persons in his garden, as labourers, who are hired and employed by the day, and are paid their wages every Saturday night. These persons never lodge, nor are they dieted in Mr. Sykes's house, but at liberty to quit and leave such his service, any day they think proper.

That Mr. Sykes, therefore, considered all these six persons as labourers only, and not liable to be charged for any one of them, by the late act or parliament for laying a duty on servants: And accordingly the head gardener only was charged; but the Surveyor made a surcharge for John Parker, one of these six persons, on a supposition that he comes within the description of an under gardener, for the following reasons.

Upon the appeal, the said Mr. Sykes, against the surcharge, it appears to the Commissioners, that the said John Parker is hired by the day, and paid weekly twelve shillings, and the other labourers seven or eight shillings only; for which
reason,

reason, the Surveyor conceives that John Parker must have some skill in gardening, and on that account made the surcharge.

However, on the appeal it also appears, that the reason of John Parker being paid more by the week than the other labourers, is, on account of his frequently attending in the night-time the fires of the hot-houses in the garden.

Therefore, the Commissioners, upon hearing this case, have determined, that the said John Parker is not chargeable, within the act for laying a duty on servants: But the Surveyor for the Crown being dissatisfied with our determination, have required us to state the case specially, to be transmitted to the Judges of the Court of King's Bench, or Common Pleas, for their opinion thereon, which We have stated accordingly. Given under our hands the day and year first above written

Edward Wells
Greenaway Jaques
William Toovey

11th February, 1779.

WE are of opinion, that the determination of the Commissioners is right.

W. De Grey

J. Skynner

H. Gould

E. Willes

Guildhall, 17th Dec. 1778.

City of } *At a Meeting of the Commissioners for*
Worcester } *bearing and determining of Appeals*
against the Tax on Servants within the
said City.

MR. Timothy Bevington, and several other persons trade in said city, appealed against a charge made on them by the Surveyor, for keeping one male servant, in the capacity of house servant. That the said Timothy Bevington, and others in the same situation, appealed against a charge made by the Surveyor.

On such appeal, it appeared to Us, that Mr. Bevington is a manufacturer of gloves, and that such servant is retained for the purpose of working

ing in the trade, and is generally so employed ; but that such servant, tho' very seldom called to wait at table, and to do other business in the house, and constantly looks after a horse, kept for journeys in trade.

We the said Commissioners, having heard the appeal of the said Timothy Bevington, in the presence of Thomas Wickins, the Surveyor, determined, that the said Timothy Bevington ought not to be charged for such servant ; but the said Surveyor then declaring himself dissatisfied with such determination, required Us to state the case specially, and sign the same, to be by him transmitted to one of the Judges of the Court of King's Bench, or Common Pleas, or to one of the Barons of the Exchequer, for his opinion thereon, which We have stated accordingly. Given under our hands 17th December, 1778.

Thomas Farley
William Hooper
John Harrison
William Matthews

11th

11th February, 1779;

WE are of opinion, that the determination of the Commissioners is right.

W. De Grey

J. Skynner

H. Gould

E. Willes

County of Derby, } *At a Meeting of the Commissioners*
 Hundred of More- } *for putting into Execution an Act of*
 ton and Litchurch } *Parliament relating to the new Du-*
 ties upon Houses, &c. held at the Royal-
 Oak, in Derby, in the County of Derby, on
 Monday the 14th Day of December, 1778;
 being the Day appointed for hearing Appeals
 in the said Hundred.

MR. Henry Buckstone, of Smalley, in the said County, came and appealed against a surcharge made by Mr. Benjamin Granger, Surveyor for the crown, for John Noon, kept by Mr. Buckstone, in the capacity of a stable-boy. The case is, Mr. Buckstone, who is a person of considerable property, rents about 60 or 70 acres of land, keeps two servant-men, one of them solely employed in hus-

husbandry ; and the other servant chiefly employed in doing husbandry business, and along with that he saddles and takes care of Mr. Buckstone's hackney horses, cleans his shoes, and sometimes of a Sunday cleans his knives, and is frequently sent of errands for the family, to Derby, but never waits at table, or does any other domestic business. And, We the Commissioners being of opinion, that the said Mr. Buckstone was chargeable to the said duty for the said John Noon, and therefore disallowed the said appeal ; and the said Mr. Buckstone declaring himself dissatisfied with our determination, and requiring Us to state specially the case upon which the question arose, together with our determination thereupon. We the Commissioners do state and sign accordingly, pursuant to the direction of the said act of parliament.

Thomas Macklin

James Allsop

John Harrison

Charles Hope

Wm. Leper Smith

Samuel Heathcote

WE are of opinion, that the determination of the Commissioners is right.

W. De Grey

H. Gould

J. Skynner

E. Willes

H

Same

Same County } *At a Meeting of the Commissioners for
and Hundred. } putting into Execution an Act made in
the Seventeenth Year of His Majesty's
Reign, for laying a Duty on Servants,
held at the Royal-Oak Inn, in Derby, in
the County of Derby, on Monday the 14th
Day of December, 1778, being the Day
appointed for bearing Appeals in the said
Hundred.*

MR. George Richardson, of Derby, ironmonger and soap-boiler, came and appealed against a surcharge made by Mr. Granger, Surveyor for the Crown, for John Worth, kept by Mr. Richardson, in the capacity of a stable-boy. The case is, Mr. Richardson keeps several servants at weekly wages, who are principally employed in his forementioned business; amongst whom is the said John Worth, who, along with the other business, takes care of, and saddles his master's hackney-horses, and sometimes cleans his shoes, but does no other domestic business; therefore We, the said Commissioners, on account of the said John Worth receiving weekly wages, and not being a hired servant, allowed the said appeal, and quashed the said surcharge.

The

The said Mr. Granger, the Surveyor, declaring himself dissatisfied with our determination, and requiring Us to state specially, and sign the case upon which the question arose, together with our determination thereupon. We, the major part of the Commissioners, do state and sign accordingly, pursuant to the directions of the said act of parliament.

Thomas Macklin

John Harrison

James Allsopp

Charles Hope

Samuel Heathcote

11th February, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

W. De Grey

J. Skynner

H. Gould

County of Derby,
Hundred of Marles-
ton and Litchurch.

} *At a Meeting of the Commissioners
for putting into Execution an Act
made in the Seventeenth Year of His Majesty's
Reign, for laying a Duty on Servants, held at
the Royal-Oak Inn, in Derby, in the County
of Derby, on Monday the 14th Day of Decem-
ber, 1778, being the Day appointed for bearing
Appeals in the same Hundred.*

MR. John Turner, of Derby, silver-smith, came and appealed against a surcharge, made by Mr. Benjamin Granger, Surveyor for the crown, for William Buxton, as employed by Mr. Turner, in the capacity of a stable-boy. The case is, Mr. Turner keeps a hackney-horse, and employs Buxton to take care of it, and gives him 2s. a week for so doing; but he neither eats or sleeps with Mr. Turner's family. Buxton is employed by two or three other people in the same capacity, and looks after their horses in the same manner; therefore, We the Commissioners, on account of the said William Buxton's receiving weekly wages, and being employed by other people besides Mr. Turner, allowed the said appeal, and quashed the said surcharge.

The said Mr. Grange declaring himself dissatisfied with our determination, and requiring Us to state specially, and sign the case upon which the question arose, together with our determination thereon: We, the major part of the Commissioners present, do state and sign accordingly, pursuant to the Directions of the said act of parliament.

Thomas Macklin
John Harrison
James Allsopp
Samel Heatbcote

11th February, 1779.

WE are of opinion, that the determination of the Commissioners is right.

W. De Grey
J. Skynner
H. Gould

Norfolk

Norfolk } *Whereas at a Meeting at Docking, this*
 County. } *1st of February, 1779, Nicholas Styleman,*
Esq; Armine Styleman, Clerk, and John
Holley, Gentleman, acting Commissioners
for the Hundred of Smithdon, and Borough
Cross, for putting in Execution the several
Acts of Parliament relative to the Duties
on Houses, Windows and Lights; also on
Servants, and inhabited Houses.

Pinkey Wilkinson, Esq; M. P. of Burnham Westgate, appeals to a surcharge of 2l. 2s. made on him by Mr. William Money, Surveyor, for Edmund Dixon, his gardener, not being reported to the assessor, according to the act in that case provided. The said Pinkey Wilkinson in his appeal, sets forth, that notwithstanding he employs the said Edward Dixon as his gardener, he hires or pays him by the day, or week, which has been his practice for many years past, and neither boards or lodges him; therefore deems him a day-labourer, and not subject to the tax imposed on gardeners, in consequence of the tax on servants.

We,

We, therefore, the said Commissioners, do adjudge the said Pinkey Wilkinson, Esq; not to be chargeable for the said gardener, from the nature of his appeal.

But the said William Money, the Surveyor, declaring himself to be dissatisfied with our determination. We, the said Commissioners, have here stated the case to be laid before their Lordships, the Judges, for their opinion thereon.

Nicholas Styleman

Armine Styleman

J. Holley

17th November, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

J. Skynner

G. Nares

H. Gould

J. Eyre

E. Willes

B. Hotbam

W. Blackstone

R. Perryn

W.H. Ashburst

F. Buller

Prestbury

Prestbury Division
in the Hundred of
Macclesfield, in
the County of
Chester.

*At a Meeting of the Commissioners,
to put in Execution an Act of
Parliament, for granting to His
Majesty a Duty upon all Servants
retained, or employed in the several
Capacities therein mentioned.*

The following Case came on to be heard before
the Commissioners the 25th August, 1778.

MR. Thomas Ward, a considerable manu-
facturer of buttons and twist in Maccles-
field, within this division; is also a considerable
farmer there, and employs only one man servant,
who is occasionally employed in the making up
of parcels and goods, and delivering the same to
carriers, and the rest of his time he is chiefly em-
ployed in husbandry. Mr. Ward keeps a team
of horses, which is looked after by the same ser-
vant, and Mr. Ward frequently rides one of the
horses on business, which is usually saddled by the
servant.

Upon this case the Commissioners have deter-
mined, that Mr. Ward is not liable to be charged
to the duty upon servants, with which deter-
mination the Surveyor of this division is dis-
satisfied.

Wherefore

Wherefore the Commissioners present, have stated and signed this case, and humbly submit it to your Lordships opinion, whether the said Mr. Ward is chargeable with the duty on servants or not.

J. Gregg

H. Off. Wright

W. Brooksbank

Jas. Clowes

18th November, 1779.

WE are of opinion, that the determination of the Commissioners is right.

J. Skynner

G. Nares

H. Gould

J. Eyre

E. Willes

B. Hotbam

W. Blackstone

R. Perryn

W. H. Ashburst

Preftbury

Division.

At a Meeting of the Commissioners for putting in Execution an Act of Parliament, for granting to His Majesty a Duty upon all Servants retained, or employed in the several Capacities therein mentioned.

I

Mr.

MR. Thomas Lee, a considerable manufacturer of buttons in the town of Macclesfield, keeps a horse, which is looked after by a person who does not live in his house, but is a married man, and looks after the horses of other gentlemen, and is not employed by Mr. Lee in any other capacity than what is before-mentioned.

Mr. Lee has a son to assist him in his business, and who rides his horse into the country for orders, and the horse is occasionally used by Mr. Lee and the rest of his family, to ride upon for diversion, or other concerns.

Upon this case the Commissioners have determined that Mr. Lee is not liable to be charged to the duty upon servants; with which determination the Surveyor of this division is dissatisfied, and has desired the case aforesaid to be stated for the opinion of some of His Majesty's Justices of the Court of King's Bench, or Common Pleas, or of the Barons of the Court of Exchequer.

We therefore, the Commissioners present, have stated and signed this case, and humbly submit it

to your Lordships judgment, whether the said Mr. Lee is chargeable to the duty upon servants or not.

J. Gregg
H. Off. Wright
W. Brooksbank
Jas. Clowes.

18th November, 1779.

WE are of opinion, that the determination of the Commissioners is right.

J. Skynner	J. Eyre
H. Gould	B. Hotbam
W. H. Ashburst	R. Perryn
G. Nares	

27th Jaunary, 1779.

Godalming, }
Surry. } *At a Meeting of the Commissioners,
for putting in Execution the Act
of Parliament, for granting to
His Majesty a Duty upon all Ser-
vants retained, or employed in the
several Capacities therein mentioned.*

GEorge Vansittart, Esq; appealed against a surcharge made by the Surveyor, who had surcharged him with fifteen shillings for — Ride his gardener; and saith, that the said — Ride doth not reside in his house, and that, though constantly employed by him as his gardener, yet he is paid weekly; upon which appeal the Commissioners were of opinion, that the said — Ride is a day labourer, and therefore not intended to be charged in the said act.

Lord Littleton, the reverend Mr. Manning, and John Douse Garthwaite, Esq; have also appealed upon the same grounds.

The Surveyor was dissatisfied with the Commissioners opinion, he being of opinion that the manner of hiring or paying a servant makes no difference.

Mr. James Snelling also appealed against a surcharge made upon him for William Voyce as his gardener, and alledged, that the said William Voyce was his weekly servant, and employed by him as his gardener (with other labourers) and brewer, and other business as his occasions required, and does not reside in his house.

The

The Commissioners being of opinion that Mr. Snelling ought not to be charged for the said William Voyce; and the Surveyor being dissatisfied, the opinion of the Judges is therefore required upon all the said appeals.

William Gill
Owen Manning
John Leach.

17th March, 1779.

WE are of opinion, that the determination of the Commissioners in each of the above cases is wrong.

<i>J. Skynner</i>	<i>G. Nares</i>
<i>H. Gould</i>	<i>J. Eyre</i>
<i>E. Willes</i>	<i>B. Hotham</i>
<i>W. Blackstone</i>	<i>R. Perryn</i>
<i>W. H. Ashburst</i>	<i>F. Buller</i>

County of }
Oxford. } *At a Meeting of the Commissioners for putting into Execution a certain Act of Parliament, for granting a Duty on all Servants, in the several Capacities therein mentioned, held at Woodstock, in the County of Oxford, on Tuesday the 7th of July, 1778, being the Day appointed for the Hearing the Appeals, in the Hundred of Wooten, in the said County.*

Mrs.

MRS Heywood, of Sandford, appeals against the assessment made for the said parish of Sandford, in respect of Robert Witley, who is taxed as her coachman; she insists she is not taxable for the said Robert Witley, for the following reasons, viz.

That the said Robert Witley, who has lived upwards of eight years with the said Mary Heywood, was during that time, and now is retained and employed as a day man, in driving the team at plough, and doing other husbandry business, and is paid 6s. 6d. per week from Michaelmas to Lady-Day, and 8s. per week from Lady-Day to Michaelmas; but the said Robert Witley sometimes drives the said Mary Heywood's coach, and then the said Mary Heywood gives the said Robert Witley his victuals at that time, but at no other, and therefore must be considered as a day labourer.

The Commissioners, on hearing the said appeal, are of opinion, that the said Mary Heywood is not chargeable, or liable to pay for the said Robert Witley as her coachman, or within the meaning of the said act; but Mr. Howlett, the Surveyor, being dissatisfied with this our determination,

termination, requested that the case, upon which the question arose, might be specially stated; which case, We, the Commissioners have specially stated as above, and have now signed, together with our determination thereupon; and have delivered to the party, making such request as aforesaid, to be by him transmitted to one of the Justices of the Court of King's Bench, or Common Pleas, or one of the Barons of the Exchequer, that, according to their opinion certified to us, the said Commissioners, We may alter or confirm the assessment, which hath been the cause of the question arising thereupon.

Edward Gore

J. Banks

A. Thorp

1st February, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

Mansfield

W. Blackstone

Wm. De Grey

G. Nares

J. Skynner

J. Eyre

H. Gould

R. Perryn

E. Willes

F. Buller

County

County of Worcester,
Dodding-
ton Hundred.

*At a Meeting of the Commissioners for
the Window Tax, Servants Tax, &c.
for bearing Appeals, holden at the
Hundred House, in and for the said
Hundred, on the 5th Day of February,
1779.*

S Ambroke Freeman, Esq; hath neglected to deliver in a list of his servant, employed as a game-keeper, at Astley, in the said hundred, to the assessors for the servants tax, &c. in the parish of Astley, which Walter Woodcock, the Crown Surveyor, hath made a surcharge, as under :

Sambroke Freeman, Esq; for John Jones, game-keeper, 1l. 16s. Whereas, it appears to Us the said Commissioners, upon the oath of John Groome, steward, to the said Mr. Freeman, that the said Mr. Freeman lives sixty miles from Astley, and that the said John Jones is a legal game-keeper to the said Mr. Freeman; and at the same time is a hired servant by the year to one Mr. Moseley, of the said parish of Astley, and serves him in the capacity of a butler, and that Mr. Moseley has entered him in the list of his servants, which is
allowed,

allowed, and signed by Us the said Commissioners, whereby he is obliged to pay the duty for the said John Jones; and who has the greatest part of the game killed by him the said John Jones.

We the said Commissioners are of opinion, that the said Sambroke Freeman, Esq; is not chargeable to the servants tax a second time, for the said John Jones, as a game-keeper; at the same time entered, and will be paid for by the said Mr. Moseley; therefore We have taken off the said charge: But the said Walter Woodcock declaring himself dissatisfied with our determination, and requiring Us to state specially, and sign the case upon which the question arose, together with our determination thereupon. We do state and sign accordingly, and cause the same to be delivered to the said Walter Woodcock, pursuant to the statute in that case made and provided, the said 5th day of February, 1779.

E. Winnington
Rowland Berkeley
Thomas Vernon

18th November, 1779.

W E are of opinion, that the determination of the Commissioners is right.

<i>J. Skynner</i>	<i>Geo. Nares</i>
<i>H. Gould</i>	<i>J. Eyre</i>
<i>E. Willes</i>	<i>B. Hotbam</i>
<i>W. H. Ashburst</i>	<i>R. Perryn</i>

County of } *At a Meeting of the Commissioners for*
 Worcester. } *putting in Execution the Servants Tax*
 } *Act, of the 17th of his present Majesty,*
 } *held at Hagley, in the said County,*
 } *the 24th of August, 1778.*

MR. Walter Woodcock, the Surveyor for the crown, in his furcharge for the year 1778, furcharges the following persons in Dudley, (inter al.) viz.

John Arch, for Samuel Burrus, gardener, 1l. 16s.

Richard Bolton, for Samuel Smith, groom, 1l. 16s.

Against this furcharge they severally appeal, and upon hearing of the appeal, it appeared to the Commissioners that Arch is a farmer, and occupies

cupies a farm of about sixty pounds per annum, at Dudley, by which he earns a livelihood, or profit. That he retained his servant as a labourer, for a year to work in husbandry, at 8d. a day wages, and his diet for the days he worked. That the servant did not lodge with his master, and was employed for so many days only as he performed his work. That the master has a large garden on his farm, which he employs in rising beans, pease, and other garden-stuff; part of which he consumes in his own family, and the remainder he sells to his neighbours; and when the servant could be spared from his farming business, the master set him to work in the garden, but never employed him there for a whole day together.

That Boulton is a grocer and chandler, and retained and employed Smith, the servant, as a journeyman in his trade. That the master keeps a horse, in order to carry out goods to his customers; and the servant takes out goods on the horse, and looks after him, as well as works in the trade. That the master, when he wants to go from home, occasionally rides the horse; but would not keep

one, but for the purpose of carrying on his trade, by which he earns a livelihood, or profit.

By the servants tax act, it is provided, " That
 " the act should never extend to any servant who
 " shall be retained, or employed (bona fide) for
 " the purpose of husbandry, or manufactures, or
 " of any trade or calling, by which the master or
 " mistress of such servants, earn a livelihood, or
 " profit."

Upon considering the circumstance of these cases, and consulting the act of parliament, the Commissioners were unanimously of opinion, that neither of the said appeals ought to pay the surcharge; And accordingly confirmed the appeals.

But the Surveyor being dissatisfied with the determination of the Commissioners. We, the major part of the Commissioners present, at the hearing of the said appeals, have, at his request, stated and signed the above cases specially, for the opinion of the Judges thereon, pursuant to the directions of the said act.

Astton Harris

William Wheeler

William Whyte

William Clinton

Edward Hitchman

17th November, 1779.

WE are of opinion, that the determination of the Commissioners is right.

J. Skynner	G. Nares
H. Gould	J. Eyre
E. Willes	B. Hotbam
W. Blackstone	R. Perryn
W. H. Ashburst	F. Buller

10th September, 1779.

Black burn. *Upon an Appeal to the Commissioners, made by R. Moore, of Coln, an Attorney at Law, from a Charge made upon him by the Surveyor for employing a Servant in the Capacity of a Groom, the Commissioners were of an opinion,*

THAT the said servant was chargeable with the duty taxed upon servants; and the appellant being dissatisfied with the Commissioners opinion, the following case is stated at the appellant's request, pursuant to the act of parliament in that case made and provided.

The

The appellant occupying lands of about twenty pounds a year, hires a young man at 2s. 6d. per week, who is employed in every occasional act in husbandry; the same young man is employed as a foot messenger in the appellant's business of an attorney, and takes care of his horse; not only carries the appellant's journies in his business, but the same horse is employed in every act of husbandry; the appellant is not a man of independent fortune.

Thomas Baron

E. Brewer

William Fox

17th February, 1779.

WE are of opinion, that the determination of the Commissioners is right.

J. Skynner

G. Nares

H. Gould

J. Eyre

E. Willes

B. Hotkam

W. Blackstone

R. Perryn

H. Ashurst

F. Buller

Doddington

5th February, 1779.

Doddington Hundred, } *At a Meeting of the Commissioners*
 Worcester County, } *for the Window Tax, Servants*
Tax, &c. for hearing Appeals, holden at
the Hundred House, in and for the said
Hundred, on the 5th Day of February,
 1779.

THE several persons under-named, all of the Borough of Bewdley, in the said county, tradesman, having neglected to deliver their several lists of their servants to the assessors of the servants tax, &c. of the said Borough of Bewdley, were surcharged by Walter Woodcock, crown Surveyor, as under :

	£.	s.
William Walker, grocer, for Benjamin } Fieldhouse, - - - - - groom }	1	16
John Cartwright, ditto, for Edward Fox- } all- - - - - ditto }	1	16
William Barker, ditto, for John Harner, } - - - - - ditto }	1	16
James Prattington, ditto, for Thomas } Allen, - - - - - ditto }	1	16
Robert Cox, ditto, for Thomas Dovey, } - - - - - ditto }	1	16
Thomas Palmer, maltster, for John } Clarke, - - - - - ditto }	1	16

Herbert

Herbert Bury, mercer, for S. Baldwin,	} £. s.	
- - - - - groom	} 1	16
F. Radnor, comb-maker, for John	} 1	16
Crump, - - - - - ditto	} 1	16
Nathaniel Adge, glazier, for John	} 1	16
Mould, - - - - - ditto	} 1	16

And whereas it appears unto Us, the said Commissioners, upon the oaths of several appellants above-named, that they, or either of them, have retained or employed a groom, as the said Walter Woodcock has charged them with, but their workmen as worked by the week; — some shopmen, — or their apprentice boys, in their several trades, &c. are sometimes employed in looking after their horses, which horses it is necessary for them to keep on account of their trades.

We, the said Commissioners, are of opinion, that the several appellants above-named are not chargeable with the said servants tax, nor are within the meaning of the act of parliament; therefore We have taken off the said surcharge. But the said Walter Woodcock, declaring himself dissatisfied with our determination, and requiring Us to state specially, and sign the case upon which the question arose, together with the determination

tion thereupon; do state, and sign accordingly,
and cause the same to be delivered to the said
Walter Woodcock, pursuant to the statute in that
case made and provided, the said 5th day of
February, 1779.

E. Winnington

Thomas Vernon

Rowland Berkley

17th November, 1779.

WE are of opinion, that the determination of
the Commissioners is right.

J. Skynner

G. Nares

H. Gould

J. Eyre

E. Willes

B. Hotham

W. Blackstone

R. Perryn

W. H. Ashburst

F. Buller

Worcestershire Lower Division of Halfshire Hundred.

*At a Meeting of the Commissioners for bearing
and determining Appeals against the
Taxes upon Servants, held at Lord
Littleton's Arms, at Hagley, in the
same County, on the 21st Day of January,
1779.*

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THE

THE several persons whose names are under-written, not having delivered in a list of their servants to the assessor, were surcharged by Walter Woodcock, the Crown Surveyor, as under.

	£	s
John Watfon of Kidderminster, weaver, } for S. Potter - - - - Groom }	1	16
Henry Lea, ditto, for H. Edwards, ditto -	1	16
Samuel Lea, ditto, for T. Gramston, ditto -	1	16
Pochin Lister, ditto, for H. Barber, ditto -	1	16
Joseph Lea & Sons, ditto, for S. Guise, ditto -	1	16
Francis Lea, ditto, for T. Broadhurst, ditto -	1	16
Best and Roberts, ditto, for R. Under- } wood - - - - - ditto }	1	16
Henry Penn, ditto, for T. Nevele, ditto -	1	16
Nicholas Penn, ditto, for R. Coats, ditto -	1	16
John Brown, ditto, for R. Hawkes, ditto -	1	16
Serjeant Crane, woolstapler, for S. Bur- } den - - - - - ditto }	1	16
Butler and Dobson, ditto, weavers, for } J. Dobson - - - - - ditto }	1	16

Against these surcharges the several persons above-named appealed, and upon the hearing thereof, it appears, the several appellants being sworn,

sworn, that their servants were retained and employed as their journeymen in their said trades, the Appellants admit that they keep horses, which they employ in riding journeys to take orders, and carry on their business, and sometimes to see a friend; the servants take care of their horses when they are at home, but upon an average the servants are not employed a tenth part of their time in looking after the horses.

We, the major part of the Commissioners being of opinion that the Appellants are not chargeable for the said servants;—allow the appeal, and take off the charge; but, the Surveyor on the part of the Crown, being dissatisfied with our determination, hath requested the cases to be stated specially. We have accordingly done the same, pursuant to the directions of the act, for the opinion of the Judges thereon.

Oliver Dixon

William Wheeler

17th of November, 1779.

WE are of opinion, that the determination of the Commissioners is right.

J. Skynner

G. Nares,

H. Gould

J. Eyre

E. Willes

B. Hotbham

W. Blackstone

R. Perryn

W. H. Ashburst

F. Buller

County of DERBY, Morleston, and Litchurch
Hundred.

At a Meeting of the Commissioners for carrying into Execution the Act of Parliament relating to the Duty upon Servants, held at the Royal Oak Inn in Derby, in the said County of Derby, on Monday the 25th Day of January, 1779, being the Day appointed for bearing Appeals in the said Hundred,

MR. Thomas Weldon, of Critch, Farmer, appealed against a surcharge made by Mr. Granger, Surveyor for the Crown, of James Wainwright, said to be kept by said Thomas Weldon,

Weldon, in the capacity of a stable boy. The case is, Wainwright is hired as a servant in husbandry, and wholly employed in husbandry, except that he sometimes, (tho' seldom) saddles Mr. Weldon's hackney horse; which horse is occasionally used in the farming business, sometimes, tho' not often, cleans his master's shoes, and the knives, but does no other domestic business. We the said Commissioners being of opinion that the said Thomas Weldon was not chargeable to the said duty for the said James Wainwright, have therefore allowed the said appeal, and the said Mr. Granger declaring himself dissatisfied with our determination, hath required us specially to state the case upon which the question arose, together with our determination thereon. We the major part of the Commissioners do state and sign accordingly (pursuant to the directions of the said act of parliament.)

Francis Asbby.

Samuel Hoxbocote.

John Harrison.

17th November, 1779.

WE are of opinion, that the determination of the Commissioners is right.

J. Skynner	G. Nares
E. Willes	J. Eyre
H. Gould	B. Hotbam
W. Blackstone	R. Perryn
W. H. Ashburst	F. Buller

County of WORCESTER, Doddington Hundred,

At a Meeting of the Commissioners of the Window Tax, Servants Tax, &c. for hearing Appeals, holden at the Hundred House in and for the said Hundred, on the 5th Day of February, 1779.

THE Reverend Mr. Butt, of Stanford, in the said Hundred, and the Reverend Mr. Storey of Buyton, in the Hundred aforesaid, have neglected to deliver their list of their servants to the Assessors of the servants tax, &c. in their respective parishes, were surcharged by Walter Woodcock, Crown Surveyor, as under;

Rev-

	£.	d.
Reverend Mr. Butt, for Edward Anstin's	}	1 16
Groom and Gardener - - - -		
Reverend Mr. Storey, for John Handley,	}	1 16
ditto and ditto - - - -		

And whereas it appears unto Us the said Commissioners, upon the oaths of the said Mr. Butt and Mr. Storey, that they, nor either of them have retained or employed either of the above-named servants for a year; and were employed in husbandry, as going to plough, and any other business they were set about in husbandry, and sometimes employed in their gardens, and sometimes looking after their horses.

Mr. Butt says he has about 25 acres of land; and Mr. Storey says he has about 12 acres of land. We, the said Commissioners, are of opinion, that the said Mr. Butt, and Mr. Storey are not chargeable with the said servants tax, nor are within the meaning of the act of parliament; therefore We have taken off the said charge.

But the said Walter Woodcock declaring himself dissatisfied with our determination, and requiring Us to state specially, and sign the case upon which the question arose, together with our
deter-

determination thereon. We do state, and sign accordingly, and cause the same to be delivered to the said Walter Woodcock, pursuant to the statute in that case made and provided, the said 5th day of February, 1779.

*E. Winnington
Thomas Norton
Rowland Berkeley*

17th November, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

<i>J. Skynner</i>	<i>G. Nares</i>
<i>H. Gould</i>	<i>J. Eyre</i>
<i>E. Willes</i>	<i>B. Hotbam</i>
<i>W. Blackstone</i>	<i>R. Perryn</i>
<i>W. H. Ashburst</i>	<i>F. Buller</i>

PERSHORE Upper Division, in the County of Worcester.

At a Meeting of the Commissioners for bearing and determining of Appeals against the Taxes on Houses, Windows, Lights, and Servants, within and for the Division of the said County, the 29th Day of January, 1779.

Mr.

MR. William Bell, and Mr. John Drew, appealed to a surcharge of one pound and sixteen shillings, made on them by Walter Woodcock, for George Caruthers, game-keeper.

Mr. William Bell, and Mr. John Drew, having a manor within the said division, do, by virtue of a deputation, retain the said George Caruthers, as a game-keeper, under them; but the said George Caruthers, does not live with the said Mr. William Bell, or the said Mr. John Drew; nor does he kill game for either of them, or receive any wages.

On hearing the said appeal, We are of opinion, that Mr. William Bell, and Mr. John Drew, are not chargeable for the said game-keeper; but the said Surveyor being dissatisfied with this our determination, required the case to be stated, and signed by Us, to be by him transmitted to one of the Justices of the Court of King's Bench, or one of the Barons of the Exchequer, for an opinion thereupon. 2. Whether noblemen, or gentlemen who have deputations under other noblemen and gentlemen, and who are entirely independent, and

M

at

at liberty to exercise the office of game-keeper, or not, and under no other kind of influence whatsoever, are to be considered as real servants, and chargeable according to the act.

John Rawlins

John Dineley

James Brooke

18th November, 1779.

WE are of opinion, that the determination of the Commissioners is right.

J. Skynner

G. Naras

H. Gould

J. Eyre

E. Willes

B. Hatbam

W. H. Ashhurst

K. Perryn

Southamp-
ton (to wit)

} *At a Meeting of the Commissioners
acting within the Division of Ports-
down, in the County of Southampton
by Virtue of, and carrying into Execution, An
Act made in the Seventeenth Year of the Reign
of His present Majesty, intituled, " An Act
for granting to his Majesty, a Duty upon
all*

*" all Servants retained, or employed in the
 " several Capacities therein mentioned," and
 for bearing and determining all Appeals to
 such Duties within the said Divison; held
 at the Red Lion Inn, in Fareham, in the said
 Divison and County, on Wednesday the 21st
 Day of January, 1779.*

IT appears that — Edwards, Capt. of His Majesty's ship Sandwich, had, between the 5th of July, 1777, and 25th of March, 1778, his steward on board the said ship, who was part of the ship's complement, to wait on him at times as his servant, at his lodgings on shore at Portsmouth, in the said division and county; and it appeared unto the said Commissioners, that at the time of the delivery of the notice by the assessors at Portsmouth aforesaid, at the lodgings of the said Capt. Edwards, for him to prepare, and produce a list of his servants, as by the said act was directed; and from that time, to the time limited for the delivering the same list to the said assessors, the said Capt. Edwards was not at his said lodgings, and the assessors charged the duty of fifteen shillings on the said Capt. Edwards for such servant;
 wherefore

wherefore the said captain hath this day appealed to the said Commissioners against the said charge, alledging, as it is admitted by William Hollis, gentleman, the Surveyor of the said duties for the said division, that such servant was his steward on board the Sandwich, and part of the ship's complement; and therefore the said Capt. Edwards says he is not liable to pay the said tax.

The said Commissioners present are of opinion, that the said Captain Edwards is not liable to pay for such servant.

And the said William Hollis being dissatisfied, the said Commissioners, at the said meeting and appeal, or the major part of them, at the request of the said Hollis, have stated, and signed this case, and humbly submit the same to your Lordships opinions.

T. A. Wols
John Hawker
William Bennett

18th

18th November, 1779.

WE are of opinion, that the determination of
the Commissioners is wrong.

J. Skynner	G. Nares
H. Gould	J. Eyre
E. Willes	B. Hatbam
W. Blackstone	R. Perryn
W.H. Ashburst	

Southmap-7 } *At a Meeting of the Commissioners*
ton (to wit) } *acting within the Division of Portsdown,*
in the County of Southampton, by Virtue of,
and for carrying into Execution, An Act made
in the Seventeenth Year of His present Ma-
jeſty, intituled, " An Act, for granting to His
" Majeſty a Duty on all Servants retained, or
" employed in the ſeveral Capacities therein
" mentioned," and for bearing and determin-
ing all Appeals to ſuch Duties within the ſaid
Division, held at the Red-Lion Inn, in Fare-
ham, in the ſaid Division and County, on Wed-
neſday the 21ſt Day of January, 1779.

It

It appears that John Bogue of Titchfield, in the County of Southampton, being surgeon on board His Majesty's ship the Queen, had between the 5th day of July, 1777, and the 25th day of March, 1778, one male servant, who belonged to the said ship, was part of the ship's complement, and was allowed by government as Mr. Bogue's servant; he attended Mr. Bogue at times, at Titchfield, when Mr. Bogue was there, and went to sea with Mr. Bogue, when the ship went to sea; and it appeared unto the said Commissioners, that at the time of the delivery of the notice by the Assessors of Titchfield aforesaid, at the dwelling-house of the said John Bogue, at Titchfield aforesaid, for the said John Bogue to prepare and produce a list of his servants, as by the said act was directed; and from that time, to the time limited for delivering of the same list to the said Assessors, the said John Bogue was not at his said dwelling-house, and the Assessors charged the duty of 15s. on him for such servant, who hath this day appealed to the said Commissioners against the said charge, alledging that he is not liable to pay the tax for such servant; because, as it is admitted by

William

William Hollis, Gent. the Surveyor of the duties for the said division, such servant was his steward on board the Queen, and part of her complement.

The said Commissioners are of opinion, that the said John Bogue is not liable to pay the said tax for such servant; and the said William Hollis being dissatisfied, the said Commissioners, at the said meeting and appeal, or the major part of them, at the request of said Hollis, have stated and signed this case, and humbly submit the same to your Lordships opinion.

T. A. Wools

John Hawker

N. B. All marine officers from the Lieutenant to the Cook, have servants allowed them by Government, who are part of the ship's complement, and go a-shore with their masters, to wait on them at times.

T. A. Wools

John Hawker

William Bennett

18th

18th November, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

J. Skynner	G. Nares
H. Gould	J. Eyre
E. Willes	B. Hotbarn
W. Blackstone	R. Perryn
W. H. Ashburst	

C A S E.

Borough of } *At a Meeting of the Commissioners*
 Leominster. } *of the Land-Tax, acting for the said*
 } *Borough, for putting in Execution, An*
 } *Act made in the Seventeenth Year of His*
 } *present Majesty's Reign, for granting to*
 } *His Majesty a Duty upon all Male Ser-*
 } *vants, as therein mentioned.*

UPON an appeal made by John Morris, of the said borough, Gent. attorney at law, on the 29th day of August, 1778, to the said Commissioners, against his being charged for Samuel Prichard

Pritchard, his writing-clerk, who, the said appellant, upon his oath saith, that he now retains, and hath, from the said 17th of July, 1777, retained the said Samuel Pritchard as his writing-clerk, in the business of an attorney, and money-scrivener, which the said appellant now useth; and some time in, or about the month of July last, the said appellant, and the said Samuel Pritchard entered into an agreement in writing, to the purport and effect, that the said Samuel Pritchard should serve the said appellant for the term of three years, to commence from the 17th day of June now last past, as his writing clerk in his said business of an attorney and money-scrivener, as aforesaid, under certain yearly wages, which the said appellant hath agreed to pay him during the said term; and the said appellant saith, that the chief business and employment he hath for the said Samuel Pritchard is in the business of a writing-clerk; but when there is any vacation or spare time from the writing business, he, the said appellant, doth employ the said Samuel Pritchard in any kind of business, he, the said appellant hath occasion for him to do; and the said appellant further saith, if it was not merely

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on

on account of the writing business, he should not have entered in the aforesaid agreement with the said Samuel Pritchard, to retain him for the said term of three years. And We, the said Commissioners, whose names are hereunto subscribed, have therefore determined, that the said John Morris is not liable to pay the duty for the said Samuel Pritchard; but the Judges opinion is nevertheless desired on this case.

P. Davis, jun.

Samuel Proffer.

Thomas Smith.

The said Samuel Pritchard being, by order of the Commissioners struck out of the Assessment in August last as above stated, and before the signing and collecting. *Query* therefore, can, or ought a surcharge to be new made and levied for the said Samuel Pritchard?

18th November, 1779.

WE are of opinion, that the determination of the Commissioners is right.

J. Skynner

H. Gould

E. Wilkes

W. Blackstone

W. H. Ashburst

G. Nares

J. Eyre

B. Hotham

R. Perryn

Case.

C A S E.

The Assessors, duly appointed for putting in Execution, An Act for granting to His Majesty a Duty upon Servants, did, within the Time limited by the said Act, leave Notice in writing, at the Dwelling House of Mr Thomas Orr, in Penrith, in Cumberland, for him to make out, within fourteen Days, a List of the greatest Number of Servants that had been retained or employed by him at any one time, between the 5th of July, and the 25th of March, 1778, according to the Direction of the said Act.

THAT Mr. Orr took no notice thereof, nor made any return, whereupon the Surveyor in the division, by another notice, furcharged him one male servant with the double duty, and left said notice at the dwelling house aforesaid, from which surcharge Mr. Orr made his appeal to us the Commissioners of the land-tax for the division of Penrith; and says, that being a hair-merchant and a trader, and dealer in Irish linen, travels several Northern counties with his hair and linen, and employs one male servant, who travels with

N 2

him

him for the purpose of carrying his merchandizes, and delivering them to his customers, and when at home takes care of his travelling horses, and employs him in husbandry as occasion may require, but no otherwise employed, as waiting at table, &c. And for which reason he insists, as this servant is employed in husbandry and in his trade, by which he earns a livelihood, he is not liable to pay a duty for him, and claims an exemption therefrom, by virtue of the following proviso in the act.

“ Provided always, that this act shall not extend to any servant who shall be retained or employed, *bona fide*, for the purpose of husbandry, or manufactures, or of any trade or calling, by which the master or mistress of such servant earn a livelihood or profit.”

That after hearing the Surveyor, in support of the assessment and surcharge, the Commissioners confirmed the same; upon which Mr. Orr demanded a case to be stated specially, which is here stated accordingly, and signed by us the Commissioners, pursuant to the direction of the act of parliament.

W. Raincock

Richard Hindson

Wm Dixon

11th

18th November, 1779

W. E. are of opinion, that the determination of
the Commissioners is wrong.

J. Skynner

G. Nares

H. Gould

J. Eyre

E. Willes

B. Hotbam

W. Blackstone

R. Perryn

W. H. Ashburst

C A S E.

Borough of }
Leominster. }

*At a Meeting of the Commissioners
of the Land-Tax, for putting in
Execution, An Act made in the Seven-
teenth Year of His present Majesty's
Reign, for granting to His Majesty
a Duty upon all Servants, as therein
mentioned.*

U P O N an appeal made by Thomas Harris,
of the said borough, Gent. attorney at law,
on the 29th day of August, 1778, to the said Com-
missioners, against his being charged for John
Hartland, his writing-clerk, who, the said appel-
lant, upon his oath, saith, he now retains, and
hath

hath for several years past retained the said John Hartland as his writing-clerk, in the business of an attorney and money scrivener, and pays him the extraordinary wages of fifteen guineas a year in money, besides other allowances, and finds the said John Hartland with meat, drink, washing, and lodging. And this appellant saith, the chief business and employment he hath for the said John Hartland is the business of a writing-clerk; but when there is a vacation, or spare time from the writing business, he, this appellant, doth employ the said John Hartland in any kind of business, he, this appellant, hath occasion for him to do; and that, in such vacation time, he hath frequently waited or served at table, but wears no kind of livery. And this appellant saith, he hath another man servant, for which he is charged, and willing to pay, and who frequently waits at table, and wears a livery. And the said Commissioners have determined the said Thomas Harris is not liable to pay the duty for the said John Hartland; but the Surveyor being dissatisfied with the determination of the said Commissioners, therefore the Judges opinion is desired on this case.

*P. Davis, jun.
Samuel Prosser
Thomas Smith.*

14th August, 1779.

WE are of opinion, that the determination of the Commissioners is right.

<i>J. Skynner</i>	<i>G. Nares</i>
<i>H. Gould</i>	<i>J. Eyre</i>
<i>E. Willes</i>	<i>B. Hotham</i>
<i>W. Blackstone</i>	<i>R. Perryn</i>
<i>W. H. Ashburst</i>	

The said Hartland's name being, by order of the Commissioners, struck out of the assessment in August last as above, and before the signing or collecting, and the collectors two months afterwards collected and received for Mr. Harris's other servant 15s.

Query. Can, and ought a surcharge be new made and levied for said Hartland?

Rutland-
shire.

} *At a Meeting of the Commissioners for putting in Execution, An Act of Parliament relating to the Duty granted to His Majesty upon all Servants retained, or employed in the several Capacities therein mentioned, held at the Crown Inn*

Inn, in Oakham, in the County of Rutland, on Saturday the 27th Day of June, 1778, being the Day appointed for bearing Appeals in the said County.

THE reverend Richard Ball, of Whiffendine, in the said county of Rutland, clerk, complained; that the assessors of said parish had charged him with the payment of the duty for the service of John Waddington, as being a servant retained by him, between the 5th day of July, and 25th day of March last past, and acting as a clergyman's servant, employed by him in looking after his horse, which he keeps for the purpose of exercising his duty as an unbeneficed curate; that he sometimes employs him in working in his garden, but acts in all other capacities as a servant in husbandry: And the said Richard Ball, thinking himself aggrieved by the said assessment, appeals therefrom, and upon hearing the merits of the said appeal, We, the Commissioners, do adjudge, that the said Richard Ball ought to be assessed to the payment of the said duty in respect of his said servant.

But

But the said Richard Ball being dissatisfied therewith, requests Us to state a case for the opinion of the Judges, which, We accordingly submit to your Lordships opinion.

Thomas Barker

William Brereton

Henry Shield

18th November, 1779.

WE are of opinion, that the determination of the Commissioners is right.

J. Skynner

G. Nares

H. Gould

J. Eyre

E. Willes

B. Hotham

W. Blackstone

R. Perryn

W. H. Ashburst

14th August, 1779.

Great Marlow,
in the County
of Bucks.

*At a Meeting of the Commissioners,
held at Great Marlow aforesaid, on
the 7th Instant, for putting in Execu-
tion, An Act of Parliament relative to
the Duty on Servants.*

O

Mr.

MR. Young, the Surveyor for the hundred of Desborough, in the said county, having made a surcharge on major Powlet, of the 45th regiment, for Peter Fish, as his livery servant in the capacity of a footman; major Powlet appealed and objected, that the said Peter Fish being a soldier in the said 45th regiment, attending on him by the permission of the commander of said regiment, and being liable at all times to be called on in his capacity of a soldier, he cannot depend on his service for any fixed time, and therefore he cannot think him a footman within the meaning of the act. As there must be many similar cases, and there does not appear any fixed precedent. — The Commissioners desire the opinion of the Judges.

WE, the said Commissioners, think major Powlet is liable to pay.

William Clayton

John Mason

Aaron Medwin

18th November, 1779.

WE think that the determination of the Commissioners is right.

J. Skynner	G. Nares
H. Gould	J. Eyre
E. Willes	B. Hotbam
W. Blackstone	R. Perryn
W. H. Ashhurst	

Township of Betton, in the Third Division of
Shropshire, in the Hundred of Bradford, North.

*At a Meeting of the Commissioners for hearing
and determining of Appeals against Tax
on Servants, the 21st of August, 1779,
at Prees, within the said Hundred.*

MR. Norcup occupying an estate in the said
division, appealed against the assessors
charge of Thomas Scarratt, as his groom, whom
the said Mr. Norcup retains as a servant in hus-
bandry only, but during two months in the year,
or thereabouts, he employs the said Thomas Scar-
ratt in looking after a stallion, which has here-

tofore been a race-horse, in training and covering such mares as are brought to the said Mr. Norcup's stables, for which he receives a satisfaction.

Upon hearing the appeal, and upon Mr. Norcup's declaring that he should retain the said servant as his husbandman, though he did not keep the said stallion, the Commissioners relieved the said appellant, thinking the said appellant was not affeable for the said servant. But the Surveyor being dissatisfied with the opinion of the Commissioners, the case is, at the request of the Surveyor, stated for the Judges opinion, pursuant to the statute in that case provided.

N. B. Mr. Norcup pays for a groom and helper in the stable, for looking after other horses he keeps, and the remainder of Thomas Scarratt's time is employed in husbandry.

Thomas Jenks

William Brooks

J. Hill

S. Davis

Thomas Hayward

18th November, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

J. Skynner	G. Nares
H. Gould	J. Eyre
E. Willes	B. Hotbarn
W. Blackstone	R. Perryn
W. H. Ashburst	

Town and Borough of Southwark, in the County of Surry.

At a Meeting of the Commissioners for putting in Execution the several Acts of Parliament for granting an Aid to His Majesty by a Land Tax for the Service of the present Year, certain Rates and Duties upon Houses, Windows and Lights, upon Servants, and all inhabited Houses, at the Swan Tavern, in and for the Borough of Southwark, in the said County, on Monday the 23d Day of August Instant : And afterwards held by Adjournment at the Queen's-Head, at Newington, in the said County, on Thursday the 26th Day of August, 1779.

Mrs

MR S. Elizabeth Butler, the matron of the Magdalen-Hospital, in the parish of St. George, Southwark, by Abraham Winterbottom, appealed against an assessment made on her by the assessors of the said parish for the duty on servants, for the steward and messenger of the said hospital, and alledged,

That by the statute of 9th of George third, several persons are incorporated by the name of the President, Vice-President, Treasurer and Governors of the Magdalen Hospital for the reception of penitent prostitutes.

That the Committee of Governors, consisting of thirty-two, hire and discharge all servants; and Mrs. Butler, as Matron, hath neither power to hire the servants, retain, or discharge them; and none but servants live at the hospital, who are left to take care of the charity.

That the act directs the Assessor shall rate the master or mistress, and, as a corporation for charitable purpose, they are not within the description of a master or mistress.

The

The Commissioners were of opinion, that the steward and messenger of the said hospital were not liable to be assessed to the said duty on servants, and therefore allowed the said appeal. But Mr. Jeremiah Lareward, the Surveyor, being present, was dissatisfied with that determination, and requested this case to be stated for the opinion of the Judges, which we have done. Witness our hands the day and year first above-mentioned.

<i>Samuel Gillam</i>	<i>Richard Filewood</i>
<i>H. Thomas</i>	<i>William Leavis</i>
<i>Isaac Stapleton</i>	<i>Samuel Higgs</i>
<i>Thomas Clutton</i>	

WE are of opinion, that the determination of the Commissioners is right.

<i>J. Skynner</i>	<i>G. Nares</i>
<i>H. Gould</i>	<i>J. Eyres</i>
<i>E. Willes</i>	<i>B. Hotham</i>
<i>W. Blackstone</i>	<i>R. Perryn</i>
<i>W. H. Ashburst</i>	

CASE

C A S E.

THE assessors for the servants tax has assessed the Magdalen-Hospital for their servants.

The Solicitor for the Magdalen-Hospital insists, that no corporations are rateable to that tax, either by the spirit or letter of the act.—That the term body politic, or corporate, is not once used through the act, nor can a corporation comply with the terms of the act, viz. That the master or mistress shall give in the names or qualities of their servants, in a list signed with his or her hand, and if he or she makes default, then, and then only, the assessors may rate them, and distrain the goods of such master or mistress; and if the assessor distrains, he will replevy and dispute the matter.

The whole act seems to relate to masters and mistresses, and when it gives power to any person or persons thinking themselves over-rated to appeal; it provides, that the appellant shall produce a list, upon oath, of the greatest number of servants

vants of such appellant which have been retained or employed by him or her, &c. and a corporation cannot produce a list upon oath. From all which, it seems that hospitals and corporations were not intended to be included in the act; and yet you will find in the act a proviso that it shall not extend to charge the butlers, cooks, gardeners, &c. within the universities of Oxford and Cambridge, Edinburgh, or the colleges of Westminster, Eton, or Winchester, or within the royal hospitals of Christ, St. Bartholomew, Bridewell, Bethlehem, St. Thomas, Guy's, or the Foundling, which exception seems to imply that all others are included.

Quest. Whether the Magdalen - Hospital, or any body corporate or politic, are liable to the duties of this act?

Answ. Many of the provisions of the act are more applicable to individuals than aggregate bodies or corporations, and had it not been for the proviso, I should have conceived the legislator did not mean to extend the tax to the servants of corporations, but the proviso has, in my opi-

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nion,

nion, decided the matter by showing the servants of such bodies were in contemplation, and by exempting the servants of some, the servants of others are necessarily liable; and as Magdalen-Hospital is not mentioned in the proviso, I conceive the servants of that hospital, and of all others not mentioned, will be liable to the tax.

James Wallace,

Lincoln's-Inn, 19 Dec. 1778.

Essex (ff.) *At a Meeting of the Commissioners of the Land Tax, and Duties on Houses, Windows and Lights, and Duty on Servants, held at the Crown Inn at Harlow, on Saturday the 25th Day of August, 1779, within the Division of Ongar, in the County of Essex, for hearing and determining of Appeals, relating to the said Duties before us, the said Commissioners, whose Names are subscribed, the following Appeals were made and allowed, We being of Opinion that the Appellants are not liable, within the true meaning of the Act, to pay for such servants; with which Determination the Surveyor being dissatisfied, We therefore have stated these Cases, and humbly submit it to the Opinion of the Judges, whether the Appellants, or any of them, ought to be charged or not.*

Patrick Cannon, of Waltham-Abbey, Essex, surgeon and apothecary, appealed to a surcharge made on him by Samuel Lodge, the Surveyor, for a male servant, on the following case, viz.

The said Patrick Cannon keeps a boy to carry out medicines, and look after a horse, which horse he kept to ride out to see his patients; and the said boy sometimes, but very seldom, waits at table, and cleans his master's boots and shoes, but he wears no livery, and is chiefly employed in the shop, and would not be employed by his master, was he not in the business of a surgeon and apothecary.

Arthur Heron, of Waltham-Abbey, surgeon and apothecary, also appealed to the assessment on him for a stable boy, on the following case, viz.

The said Arthur Heron keeps two horses to carry on his business, and visit his patients, and a single horse chair, which he lets out, but does not let any horse, and hires a labourer occasionally to look after the chaise; and the said boy wears no livery, but is chiefly employed to look after the horses, which his said master keeps for the business, and to carry out medicines, and cleans his master's boots and shoes, and now and then waits at table.

William Hummerstone, of Epping, shop-keeper, also appealed to a surcharge made on him for a stable boy, on the following case, viz.

He,

He, the said William Hummerstone, took a boy out of the workhouse to look after a horse, which is employed in Mr. Hummerstone's business, and to carry out goods and parcels; the boy wears no livery, but sometimes waits at table, and cleans knives and shoes.

Pearson Fill, of Epping, shop-keeper, also appealed to the like surcharge for a stable boy.

Mr. Fill keeps a cart and two horses in his business, and took this boy as an apprentice to him as a grocer and tallow chandler; but he was to assist in the shop, carry out parcels, and look after his horses, which he uses in his business, and the boy occasionally waits at table, and cleans his master's boots and shoes, but wears no livery.

Benjamin Fincham, of the same place, shop-keeper, also appealed to a like surcharge.

He keeps two or three horses, which are employed in his business, as a tallow-chandler and grocer, and to carry out goods; and he hires a man by the week to look after these horses, and carry out goods, and cleans his boots and shoes occasionally; but he never waits at table, or wears a livery, and is employed in the business only.

The

The Commissioners present, who do subscribe to the authenticity of the above cases, are of opinion, from their local knowledge and evidence that was produced before them, that the servants above described are principally employed in the particular callings of their masters; and that if their masters were not engaged in those callings, they would not have employed such servants; and those circumstances has induced them to relieve the appellants.

F. Lushington

Thomas Abdy Abdy

Wm. Gould, D. D.

James Barwick

Thomas Altham, L. L. D.

18th November, 1779.

WE are of opinion, that the determination of the Commissioners in these several cases is right.

J. Skynner

G. Nares

H. Gould

J. Eyre

E. Willes

B. Hoibam

W. Blackstone

R. Perryn

W.H. Ashburst

County

County of CAMBRIDGE, Newmarket Division.

At a Meeting of the Commissioners for bearing and determining of Appeals relating to the Duty on Servants, held at Soham within the said Division, on the 10th Day of September, 1779.

MR. John Peachy, surgeon and apothecary, being charged by the assessors of the said parish of Soham for two servants, viz. John Golden, footman, and James Bye, errand-boy. He, the said John Peachy, appeared at the said meeting, made no objection to the charge of John Golden, but appealed against the assessment for the said James Bye, alledging, that he apprehended him not to be a servant chargeable by the act of the 17th year of His present Majesty's reign, as he is an orphan taken out of charity, has no wages, is not above twelve years old, is chiefly employed by the appellant in his shop, and to carry out medicines, and occasionally to play with and take care of his two children, and doth not wait at the table, nor clean shoes, nor knives, nor look after any horse, nor wear a livery.

But

But as the said James Bye is employed in waiting upon the appellant's children, lodges and boards in his house, and is cloathed by the appellant, the Commissioners determined that the said John Peachy ought to be charged with the duty for the said James Bye; and the said John Peachy, not being satisfied with the said determination, desired the case to be stated for the opinion of some or one of His Majesty's Judges of the Court at Westminster; to which We, the Commissioners then and there present, have set our hands.

John Drage

James Nasmith

Richard Eaton.

17th November, 1779.

We are of opinion, that the determination of the Commissioners is wrong.

J. Skynner

G. Nares

H. Gould

J. Eyre

E. Willes

B. Hotbam

W. Blackstone

R. Perryn

W. H. Ashburst

Oxford

Oxford. *At a Meeting of the Commissioners appointed for putting in Execution, An Act of Parliament relating to the Duty upon all Servants retained, or employed in the several Capacities therein mentioned; held at Woodstock, in the County of Oxford, for the Hundred of Wooton, the 31st Day of August, 1779.*

MR. Rowland, who rents an estate of Mr. Sayer, at Water Eaton, in Oxons, has a deputation from Mr. Sayer, lord of the manor, of Water Eaton, as game-keeper, and is regularly enrolled at the quarter sessions for the said county, appealed from the assessment made upon the said Mr. Sayer, as lord of the said manor, for the said Mr. Rowland as game-keeper: Upon which appeal, We, the Commissioners present, were, and are of opinion, that the said Mr. Rowland, considered as a game-keeper, did not come within the meaning of the act as a menial servant, therefore not rateable; with which determination, Mr. Howland, the Surveyor of the said duty, was dissatisfied, urging that in the terms of the act, all game-keepers are rateable, without exception, or distinction;

Q

and

and therefore Mr. Rowland, in his present capacity as game-keeper, *not having a qualification, and killing game for the use of the said Mr. Sayer, could have no pretence to any exemption.*

We, the Commissioners present at the said appeal, have accordingly, at the request of the said Surveyor, specially stated the above case, with our determination thereon, and humbly beg the opinion of their Lordships the Judges, for our further direction in the above case.

James Reading

John Banks

15th December, 1780.

WE are of opinion, that the determination of the Commissioners is right.

J. Skynner

H. Gould

E. Willes

W. H. Ashurst

Oxford.

Oxford. *At a Meeting of the Commissioners, for putting in Execution two certain Acts of Parliament relating to the Duty upon all Servants retained, or employed in the several Capacities therein mentioned; held at Woodstock, in the County of Oxford, for the Hundred of Wooton, the 31st Day of August, 1779.*

William Draper, Esq; at the said meeting appealed against a surcharge made on him by Mr. Howlet, the Surveyor, for William Walker, as a gardener, and alledged, that he the said William Walker is not a gardener, but only a day labourer, milks and foddors the cows, and does sundry other works in the husbandry way, and works in the garden with the other day labourer of the said William Draper; and that the said William Walker is paid by the week, is very poor, and must, if the said William Draper did not employ him, go round by the yard land in the parish for his living.

We, the Commissioners, are of opinion, that the said William Draper ought to be charged for

the said William Walker, as a servant, within the meaning of the late act of parliament; with which determination, the said William Draper is dissatisfied.

All which, at the request of the said William Draper, We, the said Commissioners, do hereby state and certify, and humbly beg the opinion of their lordships the Judges.

James Reading
John Banks

18th November, 1779.

WE are of opinion, that the determination of the Commissioners is right.

<i>J. Skynner</i>	<i>G. Nares</i>
<i>H. Gould</i>	<i>J. Eyre</i>
<i>E. Willes</i>	<i>B. Hotham</i>
<i>W. Blackstone</i>	<i>R. Perryn</i>
<i>W. H. Ashburst</i>	

Aug.

Aug. 30th, 1779.

Hertfordshire,
Edwintree, &
Odsey Hun-
dreds (to wit) } *Upon the Appeal of William Adams,
of Royston, in the County aforesaid, Li-
very Stable Keeper and Groom, to the
Commissioners, from the Charge made
by the Assessors of the said Parish, on
him for Six Male Servants.*

IT appears to the said Commissioners, at their meeting for hearing appeals, that two of the said servants are apprentices to him, and the other four are hired servants, and that they are all employed by him solely in his business and calling of a livery stable keeper and groom: Whereupon the said Commissioners have determined the said William Adams is not chargeable for the said six male servants. But at the request of Thomas Walker, Surveyor, have stated and signed this case, and submit it to the opinion of the Judges.

Charles Weston

Adolphus Meetkerke, jun.

Francis Gullstone

18th November, 1779.

WE are of opinion, that the determination of the Commissioners is right.

J. Skynner

G. Nares,

H. Gould

J. Eyre

E. Willes

B. Hotbam

W. Blackstone

R. Perryn

W. H. Ashburst

City of Norwich,
and County of the
same City.

*At a Meeting of the Commissioners
for hearing and determining of Ap-
peals to the Tax on Male Servants,
held at the Guildhall of the said
City, the 27th of August, 1779.*

MR. William Wilcocks, of the parish of St. Swithin, in Norwich, being one of the assessors of the said parish, not having assessed himself of one male servant, in the year ending at Lady-day, 1779, employed by him in looking after his riding horse; the Surveyor, Mr. Charles Lay, made a charge on him for Samuel Smith, as his groom; to which charge of the said Surveyor, the said Mr. Wilcocks appealed to Us, the
said

said Commissioners acting for the said city and county of Norwich, who confirmed the said charge; but Mr. Wilcocks being dissatisfied therewith, has desired the case to be specially stated, to be by him transmitted to one of the Justices of the Court of King's Bench, or Common Pleas, or to one of the Barons of the Exchequer, for his opinion thereon, which We have this day accordingly done, and is as follows:

C A S E.

MR. Wilcocks in the year, ending at lady-day, 1779, kept a saddle-horse, which was looked after by one Samuel Smith, a journeyman weaver, and who at such time as he was not employed in looking after the said saddle-horse, worked in the loom, and did not live in Mr. Wilcocks's house, but was paid one shilling and sixpence per week for looking after the said horse, and was not employed by Mr. Wilcocks in doing any kind of service in his house, nor did he look after any other persons horse.

Commis- sioners	{	<i>Edward Rigby</i>	{	<i>John Thurlow, Mayor</i>
		<i>Robert Priest</i>		<i>Nathaniel Roe</i>
		<i>Robert Marsh</i>		<i>Benjamin Day</i>
		<i>Thomas Primrose</i>		
		<i>Hewet Rand</i>		<i>E. Norgate</i>

18th November, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

*J. Skynner**G. Nares**H. Gould**J. Eyre**E. Willes**B. Hotbam**W. Blackstone**R. Perryn**W. H. Ashburst*

SURRY. } *At a Meeting of the Commissioners
for the Hundred of Godley, on an
Appeal on the Servants Tax the 25th
of August, 1779, at the Swan at
Chertsey, in the said County.*

THE Commissioners having on the 3d day of February, 1779, transmitted the case of a surcharge made on colonel St. Paul, in respect to a person working in his garden, which case being returned to be stated more particularly, the said Commissioners have given the following further explanation of the same, viz.

James

James Head was employed as a labourer in the garden of Col. St. Paul, at one shilling and nine-pence per day, he sometimes works six days together, at other times only three or four days; and in the course of the last year, he was absent during his wife's lying-in, for the space of two months and upwards, and never received any wages, but in proportion to the days he was employed: He was paid every Saturday, and neither eat, drank, or did any business whatever in the house; on the contrary, was frequently employed in husbandry business, and was considered in all respects upon the footing of two or three other labourers employed at the same time in the garden, who have not been charged; Col. St. Paul during the time aforesaid, could not find a gardener to his liking, nor has been able to meet with one till within these two months.

Mr. John Peche, the Surveyor, finding no gardener charged, and dissatisfied with the adjudication of the Commissioners, has made a surcharge of the said James Head, against which, the said Col. St. Paul appealing. We whose names hereunto subscribed, have, at his request,

R

stated

stated and signed this case for the opinion of the Judges.

*Joseph Mawbey
Lawrence Portes
William Goring*

18th of November, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

<i>J. Skynner</i>	<i>G. Nares</i>
<i>H. Gould</i>	<i>J. Eyre</i>
<i>E. Willes</i>	<i>B. Hotbam</i>
<i>W. Blackstone</i>	<i>R. Perryn</i>
<i>W. H. Ashburst</i>	

At a Meeting of the Commissioners for bearing Appeals upon the Windows, Servants, House-Tax and Land-Tax, at the House of John Cowling, the New Inn in Leeds, for the Divisions of Skyrack in the West Riding of the County of York.

ELizabeth Strother, at the said meeting, appealed against the surcharge made on her by Mr. Rawlinson, the Surveyor, for Joseph Walker
as

as a footman and gardener, when it appeared the said Joseph Walker was employed in the garden of the said Elizabeth Strother, but for the pruning of the trees, and the chief management thereof, she employs the gardener of Walter Spencer, Esq; That the said Elizabeth Strother keeps a horse, upon which she sometimes rides double, when the said Joseph Walker rides before her, and takes care of the said horse, which is likewise employed in the loading of coals and husbandry business; the said Joseph Walker is employed the whole year at the wages of four shillings and six-pence per week, except the two harvest months, when he receives six shillings per week; that he hath the care of her spring woods, and manages her husbandry business, and can quit her service when he pleases.

The majority of the Commissioners being of opinion, that the said Elizabeth Strother ought to be assessed for the said Joseph Walker; but the said Elizabeth Strother being dissatisfied with the determination of the said majority of the Commissioners, hath requested a case, which we have stated as above. We are of opinion that the
 furcharge

furcharge of two guineas made by the Surveyor, ought to be lowered to one guinea.

Samuel Buck

Jeremiab Dixon

John Beckett

William Hird, M.D. and the Reverend James Brooke, on the part of Mary Brooke, of Killingbeck, in the said division, widow; the said William Hird appealed against the furcharge made on him by Mr. Rawlinson, Surveyor, for Joseph Barstow, as a gardener; and the said James Brooke, on the part of his mother, appealed against the furcharge of the said Surveyor, for Thomas Rawlinson, as a gardener, when it appeared that the said Joseph Barstow and Thomas Rawlinson were severally employed as day labourers, that they worked occasionally in the several gardens of the said William Hird and Mary Brooke by the day, and were regularly paid by the day; that the said Joseph Barstow is generally employed by the said William Hird about six months in the year; and the said Thomas Rawlinson by the said Mary Brooke about two months in the year. Thar the
said

said Joseph Barstow and Thomas Rawlinson, worked for many other persons in their gardens in the same manner, as day labourers, and received wages of the other persons for whom they worked as aforesaid. That they severally did not live in the houses of them the said William Hird and Mary Brooke.

The major part of the Commissioners then present were of opinion, that the said William Hird and Mary Brooke ought not to be assessed for the said Joseph Barstow and Thomas Rawlinson, and accordingly relieved them against such surcharge; but John Rawlinson, the Surveyor, being dissatisfied with the determination of the said Commissioners, requested a case to be stated, which We have done as above.

Samuel Buck

Jeremiah Dixon

Thomas Medhurst

Edmund Barker

Benjamin Hird, of Woodhouse, in the township of Rawdon, Gent. at the said meeting, appealed against a surcharge made on him by George Rawlinson

Rawlinson, the Surveyor, for John Light, as footman and gardener, to which the said Benjamin Hird objected, asserting, that the said John Light is only a day labourer, and generally paid by the week, and mostly employed in husbandry, but does any other work he is set about. And it appearing the said Benjamin Hird keeps a single horse chair and two horses employed in husbandry, and drawing the chair, the said John Light sometimes looks to the horses, and has the chief care of the chair, and sometimes cleans the knives, but never waits at table, and the appellant has no regular gardener.

We, the major part of the Commissioners, are of opinion, that the said Benjamin Hird ought not to be charged with the said John Light, as a servant within the meaning of the said late act. And John Rawlinson, the Surveyor, being dissatisfied with such determination, requested the same to be stated for the opinion of the Judges. And We have here stated the same accordingly.

Jeremiah Dixon
Thomas Medhurst
Edmund Barker

Thomas

Thomas Shipley, of Berwick, in the said division, Esq; appealed against a surcharge made on him, by John Rawlinson, the Surveyor, for John Beane as a footman, and alledged, that he, the said John Beane, is not a footman, but hired by the year for the purpose of husbandry only, tho' he does sometimes wait at table, and clean knives. We, the Commissioners, are of opinion, that the said Thomas Shipley ought not to be charged for the said John Beane as a footman, within the meaning of the late act of parliament; but the Surveyor being dissatisfied with such determination, requested the same might be stated for the opinion of the Judges, which We have accordingly done.

James Buck
Jeremiah Dixon
Thomas Medhurst
Edmund Barker.

18th November, 1779.

WE are of opinion, that the determination of the Commissioners as to Elizabeth Strother, Benjamin

jamin Hird, and Thomas Shipley is right; but wrong as to William Hird and James Brooke.

* J. Skynner	Geo. Nares
E. Willes	J. Eyre
W. Blackstone	B. Hotbam
W. H. Ashburst	R. Perryn

Borough of BURY St. EDMUNDS, in the
County of SUFFOLK.

At an Assembly of the Commissioners for carrying into Execution, " An Act passed in " the Seventeenth Year of the Reign of His " Majesty King GEORGE the Third, " for granting to His Majesty a Duty " upon all Servants retained, or employed " in the several Capacities therein mentioned," held at the Guildhall, in and for the said Borough, on Thursday the 2d Day of December, 1779. Present Roger Hafted, Gent. Alderman, John Symonds, L. L. D. Recorder, John Leathes, Edward Coldham, Esqrs; James Oakes, Gent and Thomas Gray Cullum, Esq;

John

John Garnham, of the parish of St. James, in the said borough, grocer and chandler, appealed to a charge made on him by the assessors of the said parish for one servant, named Joseph Cockerell, whom he hired and employs as a shop boy in his business as a grocer and chandler; but upon hearing the said appeal, upon the oath of the said John Garnham; and it appeared that the said Joseph Cockerell has been employed as a servant to clean shoes, knives and forks, and occasionally waiting at table. The Commissioners confirmed the said assessment, they being of opinion that the said Joseph Cockerell came under the description of a male servant, acting in the capacity of a footman; upon which the said John Garnham being dissatisfied with the determination, demanded a case to be stated specially, for the opinion of the Judges thereon, which is here stated accordingly, and signed by Us, the under-mentioned Commissioners, pursuant to the directions of the act of parliament.

Roger Hasted, Alderman

John Symonds, Recorder

John Leathes

Edward Coldham

T. G. Cullum.

18th November, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

J. Skynner	G. Nares
H. Gould	J. Eyre
E. Willes	B. Hotbam
W. Blackstone	R. Perryn
W.H. Ashburst	

Borough of Bury }
St. Edmunds in the }
County of Suffolk. }

*At an Assembly of the Commissioners
for carrying into Execution, " An
Act passed in the 17th Year of
" His present Majesty King George the
" Third, for the granting to His Majesty a
" Duty upon all Servants retained, or
" employed in the several Capacities therein
" mentioned," held at the Guildhall, in and
for the said Borough, on Thursday the 2d
Day of September, 1779. Were present,
Roger Hafted, Gentleman, Alderman, John
Symonds, L.L.D. Recorder, John Leathes,
Edward Coldham, Esqrs; James Oak, Gent.
and Thomas Gray Cullum, Esq;*

William

William Green, of the parish of St. Mary, in the said borough, printer and bookseller, appealed to a charge made on him by the Assessors of the said parish, for one servant named William Trudgett, whom the said William Green hired and employed in his business as a printer, commonly known by the appellation of a *Printer's Devil*: But upon hearing the appeal, upon oath of the said William Green, and it appearing that when the said William Trudgett was not employed in the printing-office, the said William Green employed him on other occasions, namely to clean shoes, knives and forks, and wait at table: The Commissioners confirmed the said assessment, they being of opinion that the said William Trudgett came under the description of a male servant acting in the capacity of a footman. Upon which the said William Green being dissatisfied with the said determination, demanded a case to be stated specially for the opinion of the Judges thereon, which is here stated accordingly, and signed by Us the undermentioned Commissioners, pursuant to the act of parliament.

<i>Roger Hasted</i> , Alderman	<i>Edward Coldham</i>
<i>John Symonds</i> Recorder	<i>James Oakes</i>
<i>John Leathes</i>	<i>T. G. Cullum</i>

18th November, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

J. Skynner	G. Nares
H. Gould	J. Eyre
E. Willes	B. Hotbain
W. Blackstone	R. Perryn
W. H. Ashburst	

Becontree Half } *At a Meeting of the Commissioners of*
 Hundred in Essex. } *the Land-Tax, &c. held at the*
Angel Inn, in Great Ilford, on Saturday
the 4th Day of September, 1779, for hear-
ing and determining of Appeals against the
Duty on Servants.

MR. Ralph Fresilicque, of Walthamstow, appealed against a surcharge made on him by the Surveyor, for a gardener, and upon his examination before the Commissioners, set forth, that he occupied fifteen or sixteen acres of meadow ground, and some garden ground, and kept a footman and a labourer, who occasionally worked in

in said garden; but as neither footman or labourer understood cutting of trees, sowing seeds, planting or performing other principal work in the garden, he employed one John Dyer, a working gardener, to do such principal work at certain seasons of the year, one or two days in a week, and at other seasons not more days in a month, for which he daily provided him with a breakfast and dinner, and paid him two shillings in money; and that the said John Dyer was employed by divers other persons in the like manner: And that said appellant therefore apprehended the said John Dyer to be a day labourer within the meaning of the exception contained in the act of the 17th year of his present Majesty, and himself to be aggrieved by said surcharge. But the Commissioners considering that said John Dyer being a professional gardener, and employed in performing all principal work of the appellant's garden, which, by the work by him represented to be performed therein, must be considerable, and the appellant not being charged for a gardener in any other respect, determined that the said surcharge was legal, and ought to be paid, but the appellant declared himself dissatisfied with such determination, and requested the Commissioners to state and sign the case with their
deter-

determination thereon, which they have done for the opinion of the Judges of the Court of King's Bench, or Common Pleas, or Barons of the Exchequer.

S. Bosanquet

Edward Hulse

William Palmer

18th November, 1779.

WE are of opinion, that the determination of the Commissioners is right.

J. Skynner

G. Nares

H. Gould

J. Eyre

E. Willes

B. Hotham

W. Blackstone

R. Perryn

W. H. Ashburst

Borough of Bury } *At an Assembly of the Commissioners for*
 St. Edmunds, in } *carrying into Execution " An Act*
 the County of } *" passed in the 17th Year of His*
 Suffolk. } *" present Majesty King George the*
 } *" Third, for granting to His Majesty a Duty*
 } *" upon all Servants, retained or employed in*
 } *" the*

" the several Capacities therein mentioned,"
held at the Guildhall, in and for the said
Borough, on Tuesday the 2d Day of September,
1779. Were present, Roger Hasted, Gent.
Alderman, John Symonds, L.L.D. Recorder,
John Leathes, Edward Coldham, Esqrs;
James Oakes, Gent. and Thomas Gray
Cullum, Esq;

THOMAS Steel, of the parish of St. Mary, in the said borough, grocer and chandler, appealed to a charge made on him by the assessors of the said parish for one servant, named Moody Coe, whom the said Thomas Steel hired and employs as a shop boy in his business as a grocer and chandler; but upon hearing the said appeal, on the oath of the said Thomas Steel, and it appearing that the said Moody Coe had been employed as a servant constantly to clean shoes, knives and forks, and occasionally, when the maid servant was out of the way, to wait at table; the Commissioners confirmed the said assessment, they being of opinion, that the said Moody Coe came under the description of a male servant, acting in the capacity of a footman. Upon which the said Thomas Steel being dissatisfied with the said determination, demanded a case to be stated
spe-

pecially, for the opinion of the Judges thereon;
which is here stated accordingly, and signed by
Us, the undermentioned Commissioners, pursuant
to the directions of an act of parliament.

Roger Hasted, Alderman

John Symonds, Recorder

John Leathes

Edward Coldham

James Oakes

T. G. Cullum

18th November, 1779.

WE are of opinion, that the determination of
the Commissioners is wrong.

J. Skynner

G. Nares

H. Gould

J. Eyre

E. Willes

B. Hotham

W. Blackstone

R. Perryn

W. H. Ashburst

Borough of
Southmolton,
Devon.

} At a Meeting of the Commissioners for
putting in Execution, "An Act made
" in the Seventeenth Year of His
" Majesty's Reign, for laying a Duty on Ser-
" vants," held the 26th Day of August,
1779.

John

John Sharland, of South Moulton, aforesaid, Gent. appealed to a furcharge of John Burgh, one of His Majesty's Surveyors, wherein he had charged the said John Sharland for John Glyddon, as a servant for one year, ending the 5th day of April last. And upon hearing of the appeal of the said John Sharland, upon oath, We do find that the said John Glyddon was bound by his father an apprentice to the said appellant, to write for him in his profession of an attorney, and to do such other business as his master should require him; and that he, the said John Glyddon, during the time for which the appellant was so charged, chiefly served his said master as a writer in his said business; but that, when he had no employment for the said John Glyddon as a writer, he waited at table on his master, or company, and cleaned his master's shoes; but that, when the said appellant had company, and writing at the same time to be done in his office, the said John Glyddon did not wait at table.

We, the Commissioners present, relieved the said John Sharland from the said furcharge; but the said John Burgh being dissatisfied with our

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determina-

determination, and requesting Us to state specially the said case, to be by him transmitted for the opinion of the Judges, which We have hereby stated accordingly. Given under our hands the day and year aforesaid.

John Bawden
John Burges's Kerlake
James Handford
John Budd
George Southcombe

18th November, 1779.

WE are of opinion, that the determination of the Commissioners is right.

<i>J. Skynner</i>	<i>G. Nares</i>
<i>H. Gould</i>	<i>J. Eyre</i>
<i>E. Willes</i>	<i>B. Holham</i>
<i>W. Blackstone</i>	<i>R. Perry</i>
<i>W. H. Ashburst</i>	

Cambridgeshire, } *At a Meeting of the Commissioners for*
 Royston Division. } *bearing Appeals at Royston, Sep-*
 tember 8, 1779.

THE Rev. Dr. Plumptree appealed against a surcharge made on him by Mr. Day, the Surveyor, for Rowning Westing, as a gardener.
 Rowning

Rowning Westing is not retained in the capacity of a gardener, nor keeps the garden in order by contract; he has never been any other than a common day labourer, and at the time of his being hired, which was three years ago (before the tax on servants could possibly come in view) was such on the turnpike road, and hired (*bona fide*) as such: among other work as a labourer, he does work in the Doctor's garden, but it is under his directions, and twice in the year he pays another person (one Marshall, of Whaddon, who has been used to work in gardens) for a day only, each time for a shilling a day and his victuals, for pruning and nailing his few fruit trees; Rowning Westing is paid merely for his labour, and for no skill in gardening; nor would the Doctor employ in his place one who made any pretensions to it.

The rest of Rowning Westing's employment is as follows;

He does all the work required in fifteen acres of grass land, near the Doctor's house, and is occasionally employed in a small farm of his, at two miles distance, and does any other business of a common labourer, and is employed about

T 2

half

half the year in the garden, and half in the other work. He and his wife live in the Doctor's house at Wimple, when he is absent from it, but he does not look after a horse, nor is employed in any capacity of a footman, or other taxable servant: when the Doctor is resident at Wimple, they live in a cottage house, and board themselves at their own expence. The rent of that house is paid by the Doctor, as part of Rowning Westing's wages.

We the majority of the Commissioners here present, are of opinion that the Rev. Dr. Plumptree ought not to be charged for the said Rowning Westing as a servant within the meaning of the act; which, at the request of the Surveyor, We the Commissioners, do hereby state and certify.

H. Worcham

J. Gifford

Nathaniel Wedd.

18th November, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

J. Skynner

G. Nares

H. Gould

J. Eyre

E. Willes

B. Hotbam

W. Blackstone

R. Perryn

W. H. Ashhurst

At a Meeting of the Commissioners for putting in Execution, An Act made in the Seventeenth Year of His Majesty's Reign, for laying a Duty on Servants, held at the Old Crown at Royston, in the County of Cambridge, on Wednesday the 25th Day of August, 1779, being the Day appointed for bearing Appeals.

MR. John Kemp Cornoy, of Great Shetford, in the County of Cambridge aforesaid, appeals against a surcharge made by Mr. Charles Day, Surveyor for the Crown, for James Jennens as gardener to the said Mr. Corney, who on oath, saith that the said James Jennens occasionally comes to work in his garden at Great Shetford aforesaid, sometimes a week at once, and sometimes more; he is not always employed as a gardener, but follows other business; he believes he may employ him about three months in the year, at various times; that he is no hired servant by the year, but works for him by the day; and that he is employed by many other masters the same as he employs him.

The

The Commissioners on hearing the said appeal, and taking the same into consideration, that the said James Jennens not being a hired servant by the year for Mr. Corney, but works for several masters occasionally as he does for him, are of opinion that he is not liable or chargeable to pay the duty for the said James Jennens as his gardener.

Mr. Day, the Surveyor, not being satisfied with our determination, has desired that a case may be made for the opinion of the Judges thereon.

We, therefore, the Commissioners present at the said appeal, at the request of the said Surveyor, have stated and signed the above case, and humbly submit it to their lordships opinion.

W. Woodham

J. Gifford

J. Hitch

W. Coxall

18th November, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

J. Skynner

W. H. Ashburst

E. Willes

G. Nares

W. Blackstone R. Perryn

At

At a Meeting of the Commissioners for putting in Execution a certain Act of Parliament relating to the Duty on Servants, at Ilford, in and for the Hundred of Becontree, on Saturday the 18th Day of September, 1779.

Several inhabitants of the parish of West-Ham, within this division, having small gardens adjoining to their houses in the said parish, frequently apply to James Bushnan, who is a public gardener, and nursery-man in the said parish, to send a man to dress and keep their gardens in order; which servant is sent for once or twice a week or fortnight, as occasion requires, and they pay to James Bushnan, the master gardener, two shillings and sixpence a day for the labour of such servant; but if James Bushnan himself is employed, as sometimes he is, he charges three shillings a day, and the wages for his servant per day varies from two shillings, if the party employing him finds him in meat and drink, or otherwise two shillings and sixpence; and they pay the said James Bushnan for flower roots, gravel, &c. in distinct payments. It is admitted, that James Bushnan pays his servants twelve shillings per week.

Nevertheless,

Nevertheless, the Surveyor for the division, has lately surcharged all the inhabitants with the payment of twenty-one shillings per annum, to which surcharge they have appealed to Us the Commissioners. And the said Commissioners thought those inhabitants were within the meaning of the first clause in the act of parliament, for that they employ a man in the capacity of a gardener, not being a day labourer, and therefore confirmed the surcharge. But the said inhabitants being dissatisfied with our determination, have requested Us, the said Commissioners, to state the same for the opinion of one of His Majesty's Justices of the King's Bench, and Common Pleas, or of the Barons of the Exchequer.

Bamber Gascoyne

S. Bosanquet

J. Pardoe

W. Palmer

H. H. Petly

18th November, 1779.

We are of opinion, that the determination of the Commissioners is right.

J. Skynner

G. Nares

E. Willes

J. Eyres

W. Blackstone

B. Hotham

W. H. Ashburst

R. Perryn

Portshore

Perthore Hundreds,
in the County of } *At a Meeting of the Commissioners*
Worcester. } *for putting the late Act of Par-*
 liament into Execution, for re-
 pealing the Duties on all inhabited Houses,
 and granting other Duties thereon, as well
 as for other Purposes, held the 24th Day of
 August, 1779.

MR. Thomas Whitaker, appealed to Us against a surcharge made by Mr. Walter Woodcock, jun. the Surveyor, and the case appeared, upon oath, to be this; that it has long been a custom in the parish of Pirton, for the farmers there to receive such poor children of the said parish in the nature of parish apprentices, by rotation, from house to house, till they are able to provide for themselves, by servitude, or other means. And though such children are not placed apprentice by indenture, by the parish Officer, with the consent of the magistrates, yet each person having such poor child, is considered as being obliged to support the child in sickness, and in health, and to find every necessary for it, whether male or female, till 21 years of age, unless the child can provide for himself sooner.

U

Mr.

Mr. Whitaker has taken a child of this description; who being lame, and unfit for hard service, he employs him in the easiest part of husbandry, generally; but sometimes he drives his post-chaise, he having no other chaise driver,

Under these circumstances, We have allowed Mr. Whitaker's appeal, with which allowance the Surveyor is dissatisfied.

John Brooke

J. Dinely

J. Rawlins

18th November, 1779.

WE are of opinion, that the determination of the Commissioners is wrong.

J. Skynner

G. Nares

H. Gould

J. Eyre

E. Willes

B. Hotbam

W. Blackstone

R. Perryn

W. H. Ashburst

London.

London. — *At a Meeting of the Commissioners for putting in Execution, in the City aforesaid, "An Act of Parliament for granting to His Majesty a Duty upon all Servants, employed or retained in the several Capacities therein mentioned." Held at the Guild-hall of the said City, on Friday the 17th Day of September, 1779, for the Purpose of hearing Appeals, &c.*

MR. Richard Till, wholesale linen-draper, in Fenchurch-street, appealed against his being charged 21s. for John Smith, as a footman, whom, as he alledges, he hires as a porter in the business of his trade, and employs in cleaning his knives and shoes, and bringing water into his house, when not wanted in his warehouse.

When, on hearing the appeal, We were, and are of opinion that Mr. Till is not chargeable for his said servant, and relieved him accordingly; but the Surveyor being dissatisfied with our determination, required Us to state a case, to be transmitted to one of His Majesty's Justices of the

Court of King's Bench, or Common Pleas, or to one of the Barons of the Court of Exchequer, for an opinion thereupon, which We have stated and signed accordingly. Dated the day and year above-written.

John Jones, Chairman
H. Witby
William Lyne
James Ansell

18th of November, 1779.

WE are of opinion, that the determination of the Commissioners is right.

<i>J. Skynner</i>	<i>G. Nares</i>
<i>H. Gould</i>	<i>J. Eyre</i>
<i>E. Willes</i>	<i>B. Hotbam</i>
<i>W. Blackstone</i>	<i>R. Perryn</i>
<i>W. H. Ashburst</i>	

County of LINCOLN and Pts of KESTEVIN.

Upon an Appeal to the Commissioners from a Charge made by the Assessors for the Duty on Male Servants : The following Case is stated the 10th Day of September, 1779.

Edward

EDward Smith, of Laythrope, in the parts aforesaid, husbandman, is appointed game-keeper, of and within the manor of Laythrope aforesaid, by William Pochier, of Barkby, in the county of Leicester, Esq; the appellant, and the name of the said Edward Smith is entered with the Clerk of the Peace where the said manor lies; but the said Edward Smith receives no wages, is not allowed for powder or shot, has no dog or dogs kept for him at the expence of the appellant, nor has ever been employed to kill game for his immediate use: That about ten years ago, the said Edward Smith was ordered by the appellant's steward to kill a brace of hares, for a friend of the appellant's, and send them to a gentleman in London, according to a direction then given; that the said Edward Smith did send a brace of hares accordingly, and has continued to do the same every year since, except one.

On hearing the said appeal, We the said Commissioners confirmed the assessors charge; but the appellant being dissatisfied with such our determination, hath requested the case to be stated specially, for the opinion of one of the Judges of His Majesty's

Majesty's Court of King's Bench, or Common Pleas, or one of the Barons of the Exchequer; which is here stated accordingly, and signed by Us.

Robert Burne

Dea Jones

John Curtois

G. Smith

3d April, 1780.

WE are of opinion, that the determination of the Commissioners is wrong.

H. Gould

E. Willes

W. H. Ashburst

F. Buller

Upper Division of Halfshire Hundred in the County
of WORCESTER.

*At a Meeting of the Commissioners for hearing
of Appeals, at the Golden Cross Inn, in
Bromsgrove, the 8th of February, 1779.*

SIR Herbert Perrot Packington, Bart. appeal-
ed against a surcharge made on him by Wal-
ter

ter Woodcock, jun. for Thomas Packwood, as house porter, to which the said Sir Herbert Perrot Packington objected, asserting that the said Thomas Packwood is retained for the year, at the wages of eight pounds, bed and board, and only a helper in the kitchen, and taketh care of the milking cows, and other work, by the order of the house-keeper, such as buying poultry, carrying of letters, and going of errands.

We the said Commissioners are of opinion, that the said Sir Herbert Perrot Packington ought not to be charged for the said Thomas Packwood as a servant within the meaning of the said act; but the Surveyors being dissatisfied with this our determination, required the case to be stated and signed by us, to be by him transmitted to one of the Justices of the Court of King's Bench, or Common Pleas, or one of the Barons of the Exchequer, for an opinion thereon.

We have accordingly thus stated and signed the same. Dated the day and year aforesaid.

R. Norris

Will. Woodhouse

Tho. Brettell

22d May, 1780.

WE are of opinion, that the determination of the Commissioners is right.

H. Gould

W.H. Ashburst

G. Nares

At a Meeting of the Commissioners of the Land Tax, held at Swarkeston, in the County of Derby, on Saturday the 11th Day of December, 1779.

MR. Granger, the Surveyor, furcharged Mr. Francis Hamp, of Walton, farmer, with a man servant, to which furcharge Hamp appealed.

The case is this, Mr. Hamp is a farmer who rents more than two hundred pounds a year; he has one horse which he occasionally rides to market, and other business as a farmer; and at other times is employed to draw in his team, at plough, &c. as wanted. This horse is at sometimes taken
care

care of by his servants, who are hired for and employed in his farm, and who live in his house, and sometimes cleans his boots and shoes.

The Commissioners then present were of opinion he did come within the act; but Mr. Granger desired the case to be stated for the Judges opinion.

*Francis Ashby
John Harrison
James Allsop*

WE are of opinion, that the determination of the Commissioners is right.

*H. Gould
W. H. Ashburst
G. Nares*

Borough of RICHMOND, YORKSHIRE.

At a Meeting of the Commissioners for putting in Execution, An Act made in the Seventeenth Year of His Majesty's Reign, for laying a Duty on Servants, held the 24th Day of August, 1779.

X

Mr.

MR. Baynes Wright, surgeon and apothecary, appealed to the assessment made by the assessors in the said borough, for charging him with a servant from the 5th day of April, 1778, to the 5th day of April, 1779.

It appeared to the Commissioners, that the said Baynes Wright kept a servant to look after his horse, to go on all errands, to clean the knives and shoes, and to do other occasional work in the house, but never waited at table.

We the Commissioners determined he was not liable to be charged; but Thomas Dunn, the Surveyor, being dissatisfied with our determination, requested the case to be stated, which We have done, and delivered the same to be transmitted to one of the Judges of the King's Bench, or Common Pleas, or Barons of the Exchequer at Westminster, to whom We humbly submit the same. Witness our hands,

Henry Blegborough, Mayor

Henry Triggs

Thomas Janson

WE

WE are of opinion, that the determination of the Commissioners is wrong.

H. Gould

W. H. Ashurst

G. Nares

Hundred of Moreleston and Litchurch, in the County of DERBY.

At a Meeting of the Commissioners for putting in Execution, An Act made in the Seventeenth Year of His present Majesty's Reign, for laying a Duty on Servants; held at the Royal-Oak Inn, Derby, in the said County, on Monday the 13th Day of December, 1779.

MR. Thomas Saxbye, of Derby, grocer and tobaccoist, came and appealed against the assessment, made upon him by Joseph Keeling, kept by him as a stable-boy.

The case is, Mr. Saxbye hired Keeling as a servant in his before-mentioned business, and employs him to cut tobacco, and carry out parcels

to his customers, and occasionally to serve in the shop. Keeling also takes care of and saddles his master's horses (which are principally used in Mr. Saxbye's business) cleans boots and shoes, and sometimes knives and forks, but never does any other domestic business; and We, the said Commissioners, being of opinion, that the said Mr. Saxbye was chargeable to the said duty for the said Joseph Keeling, and therefore disallowed the said appeal; and the said Mr. Saxbye declaring himself dissatisfied with our determination, and requiring us to state specially the case upon which the question arose, with our determination thereupon, We, the said Commissioners, do state and sign accordingly, pursuant to the direction of the said act of parliament.

Thomas Macklin

William Leaper Smith

John Harrison.

MR. John Lovat Thacker, of Shardlow, came and appealed against a surcharge made by Mr. Granger, Surveyor for the Crown, for James Summerfield, kept by Mr. Thacker, as a groom or stable boy.

The

The case is this, Mr. Thacker is a considerable farmer, hired Summerfield as a servant in husbandry, in which business he is principally employed; that along with that he occasionally takes care of and saddles Mr. Thacker's hackney horse, cleans his boots, shoes, knives and forks, and sometimes goes on errands for the family, but does no other domestic business.

Therefore We, the said Commissioners being of opinion, that the said Mr. Thacker was chargeable to the said duty of the said James Summerfield, and therefore disallowed the said appeal; and the said Mr. Thacker being dissatisfied with our determination, and requiring us to state specially the case upon which the question arose, together with our determination thereupon. We, the said Commissioners, do state and sign accordingly, pursuant to the direction of the said act of parliament.

Thomas Macklin

William Leaper Smith

John Harrison

Mr.

MR. Thomas Walker, of Quarndon, came and appealed against the assessment made upon him for Richard Tibbs, kept by him as a groom or stable-boy.

The case is, Mr. Walker lives in a small house, which he calls a cottage, and for which he pays a small rent. That he rents a small farm of ten pounds a year, containing about seventeen acres of land, fifteen acres of which are in tillage. That he hired Tibbs as a husbandman, and employs him as such upon his said farm. That Tibbs occasionally cleans, takes care of, and saddles Mr. Walker's hackney horse, and harnesses his horse for a two-wheeled chaise, which Mr. Walker keeps, clean shoes, boots, knives and forks, but does no other domestic business,

Mr. Walker said that he keeps no other male servant, and should not keep any if he had not the said farm.

Therefore We, the said Commissioners, being of opinion, that the said Mr. Walker was chargeable to the said duty for the said Richard Tibbs,
and

and therefore disallowed the said appeal; and the said Mr. Walker being dissatisfied with our determination, and requiring us to state specially the case upon which the question arose, together with our determination thereupon: We, the said Commissioners, do state and sign accordingly, pursuant to the direction of the said act of parliament.

Thomas Macklin
William Leaper Smith
John Harrison

22d May, 1779.

WE are of opinion, that the determination of the Commissioners as to Saxbye and Walker are right, and as to Thacker wrong,

H. Gould
W. H. Ashburst
G. Nares

Northampton,
Kittering Di-
vision.

*At the Appeal for the Duties on Ser-
vants, held at Kittering on the 23d
Day of August, 1779.*

MR. Hugh Paul, apothecary, of Kittering,
being surcharged by Mr. Wooley, the Sur-
veyor,

veyor, with a servant, and being dissatisfied with the surcharge, desired the case might be stated, and referred to the Judges, at the Courts at Westminster, for their opinion.

The CASE is as follows :

Several years ago Mr. Hugh Paul was so much hurt by a fall, as to render him incapable of riding on horseback or walking, and for upwards of four years past has been wholly confined to his house : Has carried on his business by the assistance of servants generally, but has at times been assisted by his son Matthew Paul, brought up to the same profession. Without the assistance of a servant he could not carry on his business, and not having full employment for a horse, he has for some years past hired one when it was wanted : His servant does not look after his garden, and he says, (*bona fide*,) the said servant is employed for the purpose of carrying on his business, by which he gets a livelihood, nor should he keep a man at all, was it not for the above-mentioned purposes, he having no employment for one.

But, We, the major part of the Commissioners present, are of opinion, that the said Hugh Paul
is

is chargeable, because, it was represented to Us, that the said servant looked after (the son) Mr. Paul's horse, and did business in his master's house, such as cleaning shoes and knives, and waiting upon his master: We have accordingly thus stated and signed the case, as it appeared to Us.

William Bidwell

George Haggitt

A. Wykes

J. Stephenson

22d May, 1780.

WE are of opinion, that the determination of the Commissioners is right.

H. Gould

W. H. Ashburst

G. Nares

Y

CASE

C A S E.

12th February, 1780.

Great Marlow,
in the County of
Bucks.

} *At a Meeting of the Commissioners of
Desborough Hundred, held as afore-
said, for putting in Execution, An Act
of Parliament relative to the Duty
on Servants.*

MR. Young, the Surveyor for the said hun-
dred, having made a surcharge on Rich-
ard Land, Esq; for James Waters, as his servant,
in the capacity of a gardener: He, the said Rich-
ard Land, appealed and objected to the said James
Waters being his servant within the meaning of
the act, for the appellant only employs and pays
the said James Waters as a day labourer at four-
teen-pence a day, in a husbandry manner, and
that he only occasionally works in his garden,
and is at liberty, at any time, to quit his service
in the middle of a week, or at any day, and has so
done.

We, the Commissioners, whose names are here-
unto set, are of opinion that the surcharge of the
Surveyor

Surveyor is wrong; but the Surveyor desires the opinion of the Judges.

John Morton
Aaron Medwin
James Harman

22d May, 1780.

WE are of opinion, that the determination of the Commissioners is wrong.

H. Gould
W. H. Ashburst
G. Nares

C A S E.

12th February, 1780.

Great Marlow, } *At a Meeting of the Commissioners for*
in the County } *Desborough Hundred, held as afore-*
of Bucks. } *said, for putting in Execution, An Act*
of Parliament relative to the Duty on Servants.

MR. Young, the Surveyor for the said hundred, having made a surcharge on the Rev. Mr. Poweys for William Heath, as his ser-

vant in the capacity of gardener : He the said Mr. Poweys appealed and objected to the said William Heath being his servant within the meaning of the act, for the appellant objected seventeen years ago ; objected to several persons who offered themselves as gardeners to him, alledging that he did not design to keep any person in that capacity, as his predecessor had done, who was a man of large fortune ; that he therefore took the said William Heath (who had all his life been a day labourer) to work occasionally in his garden, and to do other husbandry work in a small farm, which the appellant occupies ; that the said William Heath had been so employed and paid by the week, and that no alteration whatever hath been made either in his service or wages, with a view to evade his being charged as a servant within the meaning of the act.

Upon hearing this case, the Commissioners, whose hands are hereto set, are of opinion, that the surcharge of the Surveyor is wrong ; but the Surveyor being dissatisfied therewith, desires the opinion of the Judges.

John Morton

James Harman

Aaron Medwin

22d May, 1780.

WE are of opinion, that the determination of the Commissioners is wrong.

H. Gould

W. H. Ashburst

G. Nares

Dorset, East Part
of Shafton Division.

} *At a Meeting of the Commissioners by
Adjournment, for bearing and determining Appeals on the Servants Tax, within the said Division; the 1st Day of February, 1780.*

ON an appeal from a furcharge of one guinea assessed by the Surveyor on Sir George Glynn, Bart. for John Biles, as his game-keeper. The case appeared to be as follows :

Sir George resides at Ewel, in Surry, but has a manor and farm at Hinton Parva, in Dorsetshire, within the division aforesaid. The farm of about 120l. per annum, was let to John Biles, who also rented other estates in the neighbourhood, and Sir George gave him a deputation, appointing him game-keeper of the manor, which deputation was entered with the Clerk of the Peace.

Biles,

Biles, in the course of the season, sent Sir George a few baskets of game, but received no wages, or other gratuity for the same, nor was he in any respect a servant to Sir George.

We, the Commissioners present at the said meeting, having duly considered the matter of the said appeal, were of opinion, that the said John Biles was not the servant of the said Sir George, within the true intent and meaning of the said act, and that Sir George ought not to be assessed to the said tax for him, and therefore We quashed the said assessment, or surcharge; but the Surveyor declaring himself dissatisfied with our determination, requested a state of the case, to be transmitted by Us for the opinion of one of His Majesty's Justices for the Court of King's Bench, or Common Pleas, or to one of the Barons of the Court of Exchequer, pursuant to the directions of the said act: We have stated the foregoing case for that purpose.

Robert Gutch

Robert Henning.

22d May, 1780.

WE are of opinion, that the determination of the Commissioners is right.

H. Gauld

W. H. Ashburst

G. Nares.

Lancaster. *At the Appeal Day, concerning the Duty on Servants, held for the Division of Manchester, in the County of Lancaster, 8th Day of February, 1780.*

Thomas Butterworth Bayley, Esq; of Hope, within the said division, being charged by George Eccles, the Surveyor for the said duty, for James Kinder, as a gardener, appeals against the said charge.

And upon hearing of such appeal, it appears to Us, the Commissioners acting for the said division, that the appellant hath no professed gardener, but superintends, and directs the whole management of his garden himself. That the said James Kinder, in respect of whom the appellant is charged, is a day labourer, who lives in a cottage
in

in the neighbourhood, and in that capacity has worked for the appellant, sometimes in his garden, and sometimes at husbandry in the fields. That the man was always at his own liberty, and has occasionally worked for himself, and for those days his daily wages from the appellant were abated.

We the said Commissioners being of opinion, that the said James Kinder is such a day labourer as is meant to be exempted by the statute from the said duty, have allowed the appeal ; but Mr. Eccles the Surveyor, declaring himself to be dissatisfied with our determination, hath requested Us to state the case for the opinion of the Judges, which We have done accordingly.

James Hodgson

S. Clowes, jun.

22d May, 1780.

WE are of opinion, that the determination of the Commissioners is wrong,

H. Gould

W. H. Astbursf

G. Nares

Hundred

Hundred of Ploughly, } *At a Meeting of the Commissioners*
 in the County of } *for putting in Execution "An*
 Oxford. } *" Act made in the Seventeenth*
" Year of His present Majesty's Reign, for
" laying a Duty on Servants, in the several
" Capacities therein mentioned," held at
Bicester, in and for the said Hundred, on
Friday the 10th Day of September, 1779,
being the Day appointed for hearing Appeals.

John Pardoe, Esq; appealed against a surcharge made by Mr. Howlet, Surveyor for the Crown, for Henry Trafford, as a servant to the said Mr. Pardoe, in the capacity of a game-keeper.

The case is, Mr. Pardoe being lord of the manor of Wendelbury, within the said hundred, and having no place of residence there, gave the said Henry Trafford, who is a tenant, and hath also a considerable estate of his own there, a deputation as his game-keeper.

The said Henry Trafford receives no wages, or other hire from the said John Pardoe, as his servant. We, the Commissioners, are of opinion, that

Z

the

the said Henry Trafford cannot be considered to come within the meaning of the said act as a servant, and therefore not rateable. With which determination, the said Surveyor being dissatisfied, urging that in the terms of the act all game-keepers are rateable, without distinction, or exception; and the said game-keeper being employed by the said lord of the manor to kill game for his use, (and not being by estate qualified to kill game). We have, at his request, specially stated the case as above, with our determination thereon. Witness our hands.

W. Harrison

R. Browne

22d May, 1780.

WE are of opinion, that the determination of the Commissioners is right.

H. Gould

W. H. Ashburst

G. Nares

C A S E

C A S E.

Derby. { *Upon an Appeal to the Commissioners, for putting in Execution "An Act of Parliament, for the Duty on Servants," for the District of Appleby Hundred, in the County of Derby.*

Richard Paul Jodderell, Esq; is lord of the manors of Dulfield, Belper, and Haselwood, in the said county. His constant place of residence is in London, and he has no house in Derbyshire.

About two years ago he appointed Henry Lane, of Belper, farmer, his game-keeper for the manor of Dulfield. Joseph Spencer, of Belper, yeoman for Belper; and John Willet, of Haselwood, farmer for Haselwood, with power in the usual way to kill game, and such deputations were entered with the Clerk of the Peace.

Mr. Jodderell does not allow the said Henry Lane, or Joseph Spencer any salary or wages; nor has he ever paid them any compensation, though

they send him game to London at the proper seasons of the year ; nor are the said Henry Lane, or Joseph Spencer employed by him in any other capacity. But the said John Willet receives a certain allowance for every hare and partridge he sends to Mr. Jodderell, in London, but is not otherwise employed by him.

The assessors for Belper, Dulfield, and Haselwood, apprehending the said Henry Lane, Joseph Spencer, and John Willet, were not proper objects of taxation, did not return them in their assessments ; but Mr. Flint, Surveyor, on examination of the assessments, surcharged Mr. Jodderell for the said game-keepers : Against which surcharge, he ordered his attorney to appeal to the Commissioners, and they determined against the said appeal, and confirmed such surcharges ; with which determination Mr. Jodderell being dissatisfied, this case is submitted to your Lordships, whether such determination of the Commissioners is right, or not.

<i>R. Cheney</i>	<i>W. Cant</i>
<i>S. Copestake</i>	<i>J. Harrison</i>
<i>G. Fletcher</i>	<i>W. Cox</i>

22d May, 1780.

WE are of opinion, that the determination of the Commissioners, as to John Willet, is right; but wrong as to Henry Lane and Joseph Spencer.

H. Gould

W. H. Ashburst

G. Nares

Upper Division of
Lath of Scray in the
County of Kent.

} *At a Meeting of the Commissioners
for bearing and determining Ap-
peals, against an Act of Parlia-
ment of the Seventeenth Year of His present
Majesty, entitled " An Act for granting to
" His Majesty a Duty upon all Servants re-
" tained or employed in the several Capa-
" cities therein mentioned," within and for
the said Division, the 7th Day of Fe-
bruary, 1780.*

MR. Edward Blaxland appealed from the charge made against him by the said assessment for the parish of Faversham, under and by virtue of the said act, for his servant John Gibbs, who is therein stiled footman and groom.

The

The said Edward Blaxland is a grazier, and uses two thousand acres of pasture land, the greatest part of which lying at a distance, the said Edward Blaxland is obliged to keep several horses for himself and servants to ride to and from the land, which he so uses. The said horses are occasionally used by the said Edward Blaxland, and others his family, for hunting and other purposes. The said horses are dressed and looked after by the said John Gibbs, who cleans the bridles and stirrups.

The said John Gibbs also occasionally works in the garden of the said Edward Blaxland, but does not do the principal work therein, which is done by others. He also cleans knives and forks, boots and shoes, and goes of errands when he can be spared from his other business. The said Edward Blaxland declared he could not carry on his said business of a grazier, without such a servant, and that he should not keep such servant unless he were a grazier; that five months in a year he chiefly employs the said John Gibbs in driving sheep from one part of the country to the other; and that he keeps the said John Gibbs as a servant in his trade or calling, by which he earns a livelihood or profit.

The

The majority of the Commissioners present, having determined that the said Edward Blaxland ought to be rated for the said John Gibbs; and he having expressed a dissatisfaction at their determination, hath requested his case to be stated accordingly. Given under our hands the day and year first above written.

Stephen Gillow

John Hinde

C. Greenstreet

15th December, 1780.

WE are of opinion, that the determination of the Commissioners is right.

J. Skynner

H. Gould

E. Willes

G. Nares

Middlesex

Middlesex. } *At a Meeting of the Commissioners*
 Holborn Division. } *acting for the said Division, to*
bear and determine Appeals on the Servants
Tax, on Tuesday the 27th Day of January,
1780, at the White - Hart Tavern in
Holborn.

FRancis Willes, of Hampstead, Esq; appealed against a surcharge made on him by Mr. Wilkinson, Surveyor for the Crown, for Robert Loden, a jobbing gardener.

Mr. Willes, who resides part of the year at Hampstead, employed the said Loden, at different times, about fifteen days in the year, to prune his trees, and do other work in his garden (which contains about a quarter of an acre) and to plant forest trees without his garden, for which he pays him after the rate of three shillings per day, but does not find him victuals. The said Loden is also employed in the same manner by several other persons in the neighbourhood.

Mr. Willes is rated under the act for a coachman, and two other men-servants, who, together with labourers, are occasionally employed to do the common work of the said garden.

The

The Commissioners being of opinion, that the said appeal ought not to be allowed, accordingly dismissed the same; but the said Mr. Willes being dissatisfied with the determination, demanded the case to be stated and signed for the opinion of His Majesty's Judges, or some of them, and the same is submitted accordingly.

Thomas Collins

John White

Henry Cope

2d February, 1781.

WE are of opinion, that the determination of the Commissioners is wrong.

Loughborough *B. Hotbom*

H. Gould *R. Perryn*

G. Nares *J. Heath*

J. Eyre

A a

August

August 28, 1779.

C A S E.

Great Marlow in
the County of
Bucks.

} *At a Meeting of the Commissioners of
Desborough Hundred, held as afore-
said, for putting in Execution " An Act
" of Parliament relative to the Duty on
" Servants."*

MR. Young, the Surveyor for the said hundred, having made a surcharge on John Cleobury, doctor in divinity, for John Murray, his servant, in the capacity of a coachman. He, the said doctor Cleobury appealed, and objected to the said John Murray's being his servant, within the meaning of the act; for that the appellant having the tythe and glebe lands, and other his own lands in his own occupations, has occasion for many servants in husbandry, besides horse-keepers, seldom fewer than four or five parkers or barnsmen, who usually begin their work early in a morning, have commonly finished their task by three or four o'clock in the afternoon. The appellant encourages them to do so, in order to make some small addition to their little job in the garden,

garden, hop ground, yard, or elsewhere, for which he pays them as extra work. John Murray is one of those parkers or barnsmen. He never lived, lodged, or boarded with the appellant. He has been, and now is an housekeeper in Marlow; and, having formerly been an hostler or helper at an inn, was a hardy man, and after his day's labour was over, was sometimes employed by others, as well as by the appellant (but chiefly by him) in some job in the garden, or hop ground, or elsewhere, and sometimes in an evening in driving his chariot for an airing, sometimes on Sundays as well as other days, or on some neighbourly visits; at which time, and no other, he wore his livery coat and hat. There never was any bargain or contract that he should do this, or how, or what he should be paid; but the appellant used sometimes to give him a shilling or two, according to the number of jobs of that sort. He never was hired or retained, except as a month's man for the harvest month, as other months men for husbandry *only*. After that month was over he was at his own option to go or stay; but if he stayed it was (*bona fide*) for the purpose of husbandry only. He was in that capacity before the appellant kept a chariot. He

would be in the same capacity if the chariot was disused, and was it not for the purpose of husbandry, he would not be employed by the appellant at all; the driving the chariot was occasional, was merely accidental, as a job for the most part in vacant hours, after his husbandry business of the day was over, and which hours he often employed for himself and for the service of others; and as then he could not be found, or could not be had, if wanted by the appellant, which sometimes happened to be the case, he was then obliged to stay at home, or find another person to drive in his stead. And as Murray was under no contract or engagement to perform this service, the appellant had no power or authority to enforce or compel him to do it. Now the appellant humbly apprehends, that it is contrary to the principles of wise and just legislature to oblige a subject to pay for that service he had no right or title to claim or demand; and that, upon the whole, the said John Murray does not come within the meaning of the act.

We, the Commissioners, whose names are heretofore, taking the same into our consideration, are of opinion that the surcharge of the Surveyor is right; but the appellant being dissatisfied with our

our determination, request the opinion of the Judges.

John Martin

A. Medwin

James Harmer

16th December, 1780.

WE are of opinion, that the determination of the Commissioners is right.

J. Skynner

H. Gould

W.H. Ashburst

G. Nares

Worcestershire lower
Division, of Half-
shire Hundred.

*At a Meeting of the Commissioners
for bearing and determining Ap-
peals, against the Taxes on
Servants, held at Hagley, in
the said County, the 24th Day
of August, 1780.*

THomas Hateley, George Dunton, and Ed-
ward Hancock, not having delivered in any
list of servants, were severally surcharged by Mr.
Walter Woodcock, the Surveyor, viz.

	£. s.
Thomas Hateley, for John Bickley, groom	1 16
George Dunton, for Joseph Wright, ditto	1 16
Edw. Hancock, for John Pennock, ditto	1 16

against the surcharges they severally appeal, and
upon the hearing thereof, it appears to the Com-
missioners,

That

That the appellant Hateley, in the year 1776, rented and lived upon a considerable farm, and retained and employed his servant Bickley there, to work in husbandry only ; but in July, 1777, the appellant quitted the said farm, and came and resided at Dudley, in the said County, in the capacity of agent or bailiff, in Lord Dudley's Collieries and Lime-works, in which business it was very necessary for him to keep a horse to ride upon, and for the purpose of depasturing the horse, and finding hay for him ; he rented two pieces of land ; Bickley the servant, without any new contract, came with his master to Dudley, and was employed by him to look after his horse, and manage the land.

The appellant George Dunton is a wholesale shoe-maker and lives in Dudley ; he also rents some land in the parish of Dudley, at ten pounds per annum, and likewise occupies a farm of his own in the adjoining parish, worth thirty pounds per annum. He retains and employs his servant, James Wright, to work by the week as his journeyman, in his trade, and also to look after the farming business. The appellant keeps a saddle horse,
which

which he sometimes rides himself, and at other times employs in the farm; the master sometimes looks after the horse himself, but the servant more commonly cleans him and takes care of him, and the servant has several times cleaned his master's boots.

The appellant Edward Hancox is a maltster and currier at Dudley, and for several years last past has retained and employed his servant John Pinnock as a journeyman in his trade.

Mr. Hancox keeps his two horses, which he employs in carrying out his goods, in riding his journeys, and for any other purpose he has occasion for; and the journeyman Pinnock looks after and cleans these horses, as well as works in the trade.

The major part of the Commissioners being of opinion, that the several appellants were chargeable, accordingly confirmed the surcharges made by the Surveyor; but all the three appellants being dissatisfied with the determinations of the Commissioners, and requesting their several cases to be stated specially, the Commissioners have accordingly done the same, pursuant to the directions of the act, for the opinion of the Judges thereon.

Aston Harris

John Durant

John Wylde

15th

15th December, 1780.

We are of opinion that the determination of the Commissioners, as to Thomas Hateley is right, and wrong to George Dunton and Edward Hancox.

<i>Loughborough</i>	<i>E. Willes</i>
<i>J. Skynner</i>	<i>W.H. Affburst</i>
<i>H. Gould</i>	<i>G. Nares</i>

Upper Division of Pershore Hundred, in the County of Worcester. } *At a Meeting of the Commissioners for putting in Execution the several Acts of Parliament relating to the "Duties upon Houses, Windows and Servants," held at the Angel Inn, in Pershore, in the said County and Division, the 2d Day of June, 1780.*

MR. Samuel Goolden, of the parish of St. Andrew, in Pershore, in the division aforesaid, appealed against a surcharge laid on him for his servant Richard Walford, by Mr. Walter Woodcock, Surveyor, which appears unto Us, the said Commissioners, that the said Samuel Goolden, employs his servant to look after his hackney horse, cleans

cleans his boots and shoes, knives and forks, waits at table, and works in the shop, by beating in the mortar ; he also goes on errands.

Mr. Goolden is an apothecary, and has an apprentice, which is not chargeable with the duty, says he could not carry on his business of an apothecary without the assistance of the said Richard Walford, to look after his horse, and sometimes carries out medicines.

We, the said Commissioners are of opinion, that the said Samuel Goolden is not chargeable for the duty of the said servant, to which the said Surveyor present declaring himself dissatisfied with our determination, and requiring this case to be stated and signed, to be by him transmitted to one of the Justices of the Court of King's Bench or Common Pleas, or to one of the Barons of the Exchequer, for an opinion thereon.

We have accordingly thus stated and signed the same. Dated the day and year afore said.

James Brogke

John Dineley

John Rawlins

15th December, 1780.

WE are of opinion, that the determination of the Commissioners is wrong.

Loughborough

J. Skynner

H. Gould

W. H. Ashurst

G. Nares

County of Derby,
Hundred of Rip-
ton and Gresley.

*At a Meeting of the Commissioners
for putting in Execution, "An
Act made in the Seventeenth
Year of the Reign of His present
Majesty, for laying a Duty on Servants,"
held at Swarkstone, in the County of
Derby, on Wednesday the 21st Day of
June, 1780, being the Day appointed for
bearing Appeals in the said Hundred.*

MR. Richard Smith, of Ripton, mercer and grocer, came and appealed against a surcharge made by Mr. Benjamin Granger, Surveyor for the Crown, for Charles Wood, kept by Mr. Smith, in the capacity of a stable-boy.

The

The C A S E is: the said Charles Wood is a hired servant to Mr. Smith, eats, drinks and lodges in his house, is employed by Mr. Smith in his business, in fetching and carrying out goods, looks after and takes care of the horse employed in Mr. Smith's said business, cleans his master's shoes, boots, knives and forks, and sometimes waits at table, and which servant said Mr. Smith would not have kept was it not on account of employing him in his said business.

And, We, the major part of the Commissioners, being of opinion, that the said Mr. Smith was chargeable to the said duty for the said Charles Wood, therefore disallowed the appeal; and the said Mr. Smith declaring himself dissatisfied with our determination, and requiring Us to state specially the case, from which the question arose, together with our determination thereupon. We, the major part of the Commissioners, do state and sign accordingly, pursuant to the directions of the said act of parliament.

John Harrison

Thomas Allsopp

[196]

15th December, 1780.

WE are of opinion, that the determination of the Commissioners is right,

Loughobrough E. Willes

J. Skynner W. H. Ashburst

H. Gou'd - G. Nares



F I N I S